Sustainability Report 2025

Content

1. General disclosures

1.1. ESRS 2 - General disclosures

About this report

Fomento de Construcciones y Contratas, S.A. and its subsidiaries (hereinafter, the FCC Group, FCC or the company) provide services to citizens, contributing to sustainable development and to the improvement of the communities in which they operate.

Since 2024, FCC has strengthened its alignment with the European sustainability reporting framework by voluntarily preparing this report in accordance with the *European Sustainability Reporting Standards* (ESRS), adopted pursuant to the *Corporate Sustainability Reporting Directive* (CSRD). The 2025 Sustainability Report has been prepared on a consolidated basis (BP-1_01) and covers the same reporting scope as the FCC Group's Financial Statements (BP-1_02).

The structure of the report follows the ESRS framework and is divided into sections covering general, environmental, social and governance disclosures. In addition, Annex II - *Additional information on ESRS disclosure requirements* provides supplementary information to support compliance with the applicable disclosure requirements and includes a list of conditional disclosure requirements that are not applicable, taking into account the nature of the company.

These disclosure requirements are accompanied by the corresponding data-point labels published by EFRAG (European Financial Reporting Advisory Group), with the aim of demonstrating compliance with these requirements and facilitating the identification of the responses provided.

For more information: Annex II - Additional information on ESRS disclosure requirements - *General disclosures.*

Description of the FCC Group

History and business model

The FCC Group is a company with more than a century of history, whose activities are closely linked to the development of cities and the provision of essential services to society. Founded in 1900, the Group has built a strong presence in key areas such as municipal services, integrated waste management, the integrated water cycle, infrastructure development and concession management. Together, these activities shape a diversified business model focused on long-term value creation.

The present-day FCC Group was consolidated in 1992, following the merger of Fomento de Obras y Construcciones, S.A. and Construcciones y Contratas, S.A., bringing together decades of experience and technical expertise. Since then, the Group has continued to evolve, expanding its lines of business and adapting to social, economic and technological changes in both domestic and international markets.

Throughout its history, FCC has played an active role in urban transformation, contributing to improved liveability in cities through urban sanitation services, waste management and the development of transport and communications infrastructure. The Group's progressive international expansion, which began in the second half of the 20th century, has strengthened its presence in more than 35 countries and consolidated its position as a leading operator in strategic sectors.

At the same time, FCC has progressively integrated innovation, sustainability and efficiency criteria across all its business Areas, anticipating challenges such as responsible water management, environmental protection and resource optimisation. This approach is reflected in the execution of technically high-complex projects, the development of innovative solutions and sustained economic growth. As a result, the Group closed the 2025 financial year with a solid financial position, reporting net revenue of €9,700,131 thousand (SBM-1_06).

The FCC Group carries out its activities through the commitment and expertise of 72,910 professionals distributed across Europe, America, the MENA region and Australia. Their daily work represents one of the company's main assets and underpins its future prospects (SBM-1_03).

Geographical area	No. of employees
Europe	67,701
America	3,837
MENA	1,296
Australia	76

The following is a description of the business Areas that make up the FCC Group, indicating their main activities and the markets in which they operate (SBM-1_01, SBM-1_02):

Main activities	Markets served
Environment	
– Provision of municipal services for the maintenance of green areas, cleaning of beaches, coasts and coastlines, and maintenance of sewerage networks. – Collection, transport, treatment and recycling of urban and industrial waste; energy recovery from waste and remediation of contaminated soil. – Cleaning and maintenance of buildings; comprehensive energy management; maintenance of street furniture and playgrounds; consulting and engineering services and event management.	– **Europe** (Spain, Portugal, France, United Kingdom, Austria, Czech Republic, Hungary, Poland, Romania, Serbia and Slovakia) – **America** (United States)
Water	
– Municipal concessions for water collection, treatment, purification, distribution and sanitation. – Design, construction and long-term operation of concessions through BOT (Build, Operate, and Transfer) contracts. – Operation, maintenance and exploitation of water infrastructure. – Development of EPC (Engineering, Procurement, and Construction) design and construction projects.	– **Europe** (Spain, France, Italy, Portugal, Romania, Czech Republic and Georgia) – **Africa** (Algeria and Egypt) – **Americas** (United States, Chile, Colombia, Mexico and Peru) – **Asia** (Saudi Arabia, United Arab Emirates, Oman and Qatar)
Construction	
– Development of bridges, roads, tunnels, underground railways, railways, airports, maritime infrastructure, hydraulic infrastructure and water treatment plants. – Construction and maintenance of infrastructure, electromechanical installations and electrical 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 and Romania) – **Africa** (Egypt) – **America** (United States, Canada, Mexico, Peru, Chile, Colombia, Panama, Brazil and Costa Rica) – **Asia** (Saudi Arabia and Qatar) – **Oceania** (Australia)
Concessions	
– Development, financing, administration and operation of social and transport infrastructure concessions	– **Europe** (Spain)

Description of the value chain

The FCC Group's value chain is complex, reflecting the specialisation of its business Areas and the sectors in which they operate. Although these activities are often complementary and generate synergies, each Area contributes differently to urban development, serves different types of customers and users, and requires specific inputs and services. The main characteristics of each Area's value chain are described below (SBM-1_25, SBM-1_26, SBM-1_27, SBM-1_28):

Environment

This Area mainly provides services contracted by local public authorities for the cleaning and maintenance of urban environments, activities that have a direct impact on public health.

Likewise, waste treatment and management activities generate by-products, waste material, biogas and other substances, which are sold to companies and public administrations for subsequent use in their own production processes. For these products, in many cases the Area's own distribution channels are used, while in other cases distributors or logistics arrangements provided by the final customer are used.

To carry out its activities, the Area relies on suppliers that provide the main inputs required, including industrial vehicles (waste collection trucks, street sweepers, washer trucks, etc.), industrial equipment (waste compactors, containers, etc.), and hardware supplies and spare parts. Likewise, the Area requires the use of water for its activities, mainly supplied by utility companies, and requires maintenance and repair services.

Water

Aqualia, which constitutes the Water Area within the FCC Group, provides services related to the integrated management of the water cycle, thereby contributing to the proper administration of this limited resource. In addition to various services related to design and construction, usually intended for public and private sector entities, the Area also provides services aimed at ensuring access to water and sanitation for end consumers.

These services require a range of inputs supplied by external providers, including desalination and purification equipment, reagents and other chemical products, as well as meters and accessories. In addition, the Area requires the services of civil engineering subcontractors and machinery rental services.

Construction

The Area is engaged in the construction of civil engineering infrastructure for private companies and public administrations, promoting urban development and the improvement of public services. In addition, it includes subsidiaries that distribute products such as corporate image solutions (Megaplás), precast concrete products (Prefabricados Delta) and aggregates (Áridos de Melo), generally through third-party subcontractors.

The normal development of activities requires collaboration with suppliers that provide the necessary inputs, mainly consisting of materials (concrete, reinforcing steel and prefabricated elements) and construction machinery (excavators, cranes, compactors, etc.). Likewise, subcontractor services are required for foundations, earthworks, signage, and for electrical and lighting works.

Concessions

The Area's activities are mainly focused on the design, construction, financing, operation and maintenance of infrastructure related to urban and road transport, as well as social infrastructure. These services are usually outsourced under concession arrangements by public administrations and public companies.

The inputs required for the proper delivery of the service and for the conservation and repair activities stipulated in the contracts are provided both by in-house teams and by subcontractors and suppliers. These include operational staff (drivers, operators, administrative staff, etc.), spare parts and consumables (cleaning products, fuels, etc.). Likewise, the Area often requires the provision of auxiliary services from specialized suppliers (security, software).

To ensure the continuity of the operations of its different Areas, the FCC Group relies on an extensive network of suppliers. During the 2025 financial year, the Group worked with 51,034 suppliers across Europe, Australia, the Middle East and North, Central and South America.

For more information: G1 – Business conduct - *Responsible management of suppliers*

Corporate governance structure

Administrative, management and supervisory bodies

The Group's corporate governance is structured around five key governing bodies, which together support effective strategic decision-making at the parent company level.

The following information provides a detailed description of each governing body that constitutes the governance structure and outlines their respective roles and main responsibilities.

- **General Shareholders' Meeting:** This is the highest decision-making body within the scope of its legally assigned powers. Its responsibilities include, among others, the approval of the annual accounts and non-financial reports, the allocation of profits and approval of management, the amendment of the Articles of Association, the appointment of directors, and the approval of directors' remuneration policies and any remuneration or incentive schemes for directors or senior executives linked to the value of the Company's shares.
- **Board of Directors:** This body is responsible for the management, direction, administration and representation of the Company. Its activities focus on supervising and overseeing the Group's day-to-day management, which is entrusted to the executive directors and senior management, as well as on considering matters of particular relevance to the Company. In order to enhance its effectiveness and transparency, the Board's work is structured through the creation of specialised committees:
  - **Executive Committee:** a standing delegated body appointed by the Board of Directors. It is responsible for adopting decisions relating to investments, divestments, credit operations, loans, lines of guarantees or sureties, and other financial instruments, provided that the individual amount of such transactions does not exceed the thresholds established in the Board of Directors' Regulations.
  - **Audit and Control Committee:** A standing body with no executive functions. It has powers to inform, advise and submit proposals to the Board of Directors. Its main role is to support the Board by overseeing internal control, internal audit and financial and non-financial risk management systems. Its responsibilities also include reporting on financial and non-financial information to the Board. The Committee also acts as a channel of communication between the Board and the external auditor, periodically supervising and assessing the Compliance Model and overseeing compliance with the Company's environmental, social and corporate governance standards and its internal codes of conduct.
  - **Appointment and Remuneration Committee:** A standing body with no executive functions. It has powers to inform, advise and make proposals to the Board regarding the appointment, re-election, ratification and dismissal of directors, as well as matters related to the remuneration of directors and senior management of the Company. It also ensures diversity in the composition of the Board and its Committees.

In line with its firm commitment to applying the best practices in good governance, the FCC Group aligns its conduct with the recommendations of the Unified Code of Good Governance for listed companies issued by the Spanish *Comisión Nacional del Mercado de Valores* (CNMV, National Securities Market Commission). Particularly, it prioritises those recommendations that incorporate sustainability among the responsibilities of the Board of Directors.

Composition of the Board of Directors

The FCC Group's Board of Directors is composed of 11 members: one executive member and ten non-executive directors. Two of them are independent directors, representing 18 % of the total (GOV-1_01, GOV-1_02, GOV-1_07).

In terms of diversity, the directors of the FCC Group are of Spanish and Mexican nationality, with an average age of around 63; two members are in the 30-50 age range, and the remaining nine are over the age of 50 (GOV-1_05).

The Board of Directors has a 36.4 % female representation, a percentage in line with Recommendation 15 of the CNMV's Good Governance Code and with the target set out in Directive (EU) 2022/2381, transposed into Spanish law by Organic Law 2/2024. However, its provisions will not be applicable to the Company until 30 June 2027.

The gender diversity ratio[1] on the FCC Board of Directors stands at 57 % (GOV-1_06).

(1) Number of women / Number of men.

The following table shows the members of the Board of Directors, a body governed by principles of representativeness and balance in its governance structure.

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

: Chair

: Member

On the other hand, although workers' legal representatives are not members of the Board of Directors, in accordance with Spanish law (GOV-1_03), the Board Regulations establish, among the general obligations of its members, the responsibility to reconcile the interests of the Company with the legitimate interests of its employees, suppliers, customers and other stakeholders who may be affected by the company's activities.

Role of governing bodies in sustainability

Roles and responsibilities

The FCC Group's Sustainability Policy sets out the main strategic lines aimed at promoting sustainable development, as well as the actions undertaken by the Group to address the main ESG (environmental, social and corporate governance) challenges. This Policy also defines the common framework for managing sustainability-related impacts, risks and opportunities.

In accordance with the governance model defined in the Sustainability Policy, which establishes the responsibilities of the various bodies involved in managing ESG actions (GOV-1_09), the Board of Directors is responsible for supervising compliance. This function is performed through the Audit and Control Committee (GOV-1_08).

To carry out this role, the Audit and Control Committee is supported by the Group's Sustainability Committee, which acts as a liaison between the different business Areas and the FCC Group on sustainability matters. The Sustainability Committee proposes initiatives, guides the ESG strategic approach and reports results to the Board (GOV-1_10).

The Sustainability Committee, made up of representatives from the business Areas, the Compliance and Sustainability Department and the Human Resources Department of the FCC Group, is the management body responsible for implementing the Sustainability Policy. For supervisory purposes, it holds meetings at least once a year with the members of the Board, through the Director of Compliance and Sustainability, to report on the performance of its duties (GOV-1_11, GOV-1_12). The Compliance and Sustainability Department, which is part of the General Secretariat, is responsible for developing systems to monitor results related 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 places particular emphasis on its supervisory and control role, seeking to always remain informed on any matter relating to the Company or the Group. It also exercises this supervisory and control power with respect to the powers delegated to the Executive Committee and the Chief Executive Officer, where applicable. During the 2025 financial year, the Board carried out the following activities related to ESG matters:

- Approval, following a favourable report from the Audit and Control Committee, of the Company's Annual Corporate Governance Report for the 2024 financial year.
- Approval of the FCC Group's variable remuneration for the 2024 financial year and the Variable Remuneration Plan for 2025.
- Approval, following a favourable report from the Audit and Control Committee, of the Non-Financial Information Report for the 2024 financial year.
- Receipt of reports from the Group's senior management on its different areas of activity.
- Approval of the FCC Group's salary policy for the 2025 financial year.
- Approval of the FCC Group's budget for the 2025 financial year.

Furthermore, in terms of corporate conduct, the Board of Directors has the authority to approve internal regulations and codes, such as the Code of Ethics and Conduct and the Compliance Model, and ultimately to ensure an ethical culture within 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 to ensure that it evolves and adapts to emerging challenges, while remaining faithful to the principles that have shaped the Company's trajectory. (G1.GOV-1_01)

Given the diverse nature of the activities carried out by the FCC Group’s different business Areas, specific sustainability strategies are approved to ensure compliance with the corporate Sustainability Policy. These strategies establish the targets that each Area must achieve in order to manage its ESG impacts, risks and opportunities, and their implementation is the responsibility of the Sustainability Committees of each business Area.

As a result of this Area based definition of targets, their supervision corresponds, where applicable, to the respective Boards of Directors of the Group’s subsidiaries (GOV-1_14).

Skills and knowledge

Each year, the FCC Group's Board of Directors carries out an internal assessment of the efficiency of its operations, with the aim of identifying any deficiencies or areas for improvement in the performance of its functions.

Although this assessment does not specifically cover sustainability-related issues (GOV-1_15), it does evaluate the different factors affecting the composition, functioning, efficiency and quality of the Board of Director’s actions and decision making, as well as the contribution of its members to the fulfilment of the Board’s responsibilities and objectives. Accordingly, in the self-assessment conducted for the 2025 financial year, it was concluded that the members of the Audit and Control Committee possess the necessary knowledge and experience in accounting, auditing or both, as required by Article 37.2 of the Board of Directors' Regulations for the diligent performance of their duties as Committee members. Overall, the members of the Committee have the relevant technical knowledge related to the Company's sector of 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 can therefore be concluded that the Audit and Control Committee is structured and composed of directors who can contribute to the development and achievement of the Committee's objectives.

As part of the Board's 2025 self-assessment, it was also concluded that the members of the Board as a whole have the qualifications required to properly perform their duties and efficiently and diligently assume and fulfil the responsibilities assigned to them by the Company's various corporate texts.

The professional background and experience of the members of the Board of Directors, which are also assessed in this self-evaluation process, are detailed in section C.1.3 of the FCC Group's Annual Corporate Governance Report (GOV-1_04, G1.GOV-1_02).

In addition, directors have access, at least every six months, to the Compliance and Sustainability Department, as well as to other departments of the Group, which hold discussions and present to the members of the Board, within the framework of the supervision of environmental, social and corporate governance policies and rules, information and insights on trends, new regulatory developments, impacts, risks and opportunities in non-financial matters.

Furthermore, in accordance with the Group's 2024-2026 Three-Year Training Plan, directors received specific compliance-related training in 2024, focusing on their role within the Group's Compliance Model and on the new legislative requirements applicable 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 addressing the FCC Group's material ESG impacts, risks and opportunities, and includes strategic lines related to environmental conservation and protection, the generation of positive social impact and development, and good governance. At least once a year, the FCC Group's Sustainability Committee, through the Director of Sustainability, reports on the results of the implementation of this Policy to the Audit and Control Committee (GOV-2_01).

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

During the 2025 financial year, the Audit and Control Committee addressed matters related to the following material ESG impacts, risks and opportunities (GOV-2_03):

- Oversight of the Company's internal audit function and the Risk Control and Management Policy, including the review of key risks identified and the adoption of the necessary impact mitigation measures.
- Oversight of the FCC Group’s cybersecurity.
- Oversight of compliance with the Company's environmental, social and corporate governance policies and rules, as well as internal codes of conduct (Compliance System).
- Report on communications received through the Whistleblowing Channel and the actions taken in response.
- Report favourably to the Board on the approval of the revision of the Criminal Prevention Manual, as an integral part of the FCC Group's Compliance Model.
- Report favourably on the 2024 Annual Corporate Governance Report.
- Report favourably to the Board on the Company's Non-Financial Information Report (Sustainability Report) for the 2024 financial year.

Remuneration model

Based on its principles and values, the FCC Group has a Remuneration Policy, applicable through the 2025 financial year, which aims to promote a culture grounded in ethics and commitment to sustainable development. The Policy was proposed by the Appointment and Remuneration Committee and approved at the Ordinary General Shareholders' Meeting in 2022 (GOV-3_06). It is founded on the principles of profitability and sustainability (GOV-3_01) and is not specifically linked to climate considerations (E1.GOV-3_01, E1.GOV-3_02, E1.GOV-3_03).

In accordance with Articles of Association provision, the Policy establishes the remuneration of all members of the Board in their capacity as directors, based on their share of net profits, attendance fees for effective meetings attended, and the Company's provision of civil liability and accident insurances. It also defines the fixed, variable, and in-kind remuneration components applicable to the Chief Executive Officer for the executive duties performed (GOV-3_02).

Within the variable remuneration components applicable to the Chief Executive Officer, 50 % of the recognised amount is directly linked to the degree of the achievement of the assigned objectives, particularly those related to long-term sustainability goals (GOV-3_03, GOV-3_04, GOV-3_05). The determination of the final amount payable is made by the Board of Directors, following a report from the Appointment and Remuneration Committee.

The FCC Group's Remuneration Policy complies with the amendments introduced by the 2021 reform of the Capital Companies Act, particularly with regard to encouraging the long-term engagement of shareholders in listed companies. It is the responsibility of the Company’s Appointment and Remuneration Committee to report to and submit proposals to the Board of Directors regarding the directors’ Remuneration Policy and to ensure its compliance.

In general terms, the aim is for directors' remuneration to be fair and reasonable, as well as in line with practices at companies of similar size and activity. To ensure this alignment, remuneration is subject to periodic review. The remuneration of the Group's executive and non-executive workforce is established based on criteria such as position, responsibilities and skills, professional value and level of responsibility, as well as the specific 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 aims to contribute to the sustainability of the environments in which it operates.

The FCC Group's strategic approach is based on the company's mission and vision, which establish, respectively, the Group's identity and the future it pursues. Aimed at improving the lives of citizens, they reflect FCC's desire to contribute to the sustainable progress of society through the solutions it offers.

For more information: G1 – Business conduct - *Corporate culture*

The business strategy of the FCC Group and each of its Areas is mainly focused on:

- Strengthening its competitive position in key markets where it currently operates.
- Growing 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 by offering FCC products and services. Specifically, the Group's activity promotes the sustainable development of urban environments, enabling, among other things, greater use of resources through the management of urban and industrial waste or through the exploitation of water infrastructure, or contributing to the progress of urban environments through the construction and operation of transport infrastructure (SBM-1_21, SBM-1_22).

Response to global ESG challenges

The FCC Group understands that it has a responsibility to promote innovative and sustainable solutions that respond to the challenges present in its environment. It therefore focuses its efforts on achieving a resilient business model that is prepared for management adapted to the environmental, social and governance circumstances that characterise the sectors and geographies in which it operates.

In this context, the FCC Group has identified a series of global trends in ESG that affect its business Areas:

Trend	Description
Climate change and water stress	Climate change is intensifying global warming and altering weather patterns across the planet. The sustained rise in temperatures, together with the increasing frequency of extreme events, is accelerating the degradation of ecosystems and reducing the availability of essential resources. This climate variability increases pressure on supply systems, making water scarcity a potential factor for instability. In response, both the European Commission and the European Parliament have strengthened their legislative and strategic initiatives to address these challenges and improve resilience to their impacts.
Urban concentration	The current migration crisis is being driven by conflicts, extreme weather events and economic crises that are forcing millions of people to leave their homes and move to urban areas. Climate change has become one of the main causes of these movements, as floods, droughts and fires damage ecosystems and livelihoods, forcing rural communities in particular to migrate. This increase in population in cities increases the demand for housing, infrastructure and services, while posing the challenge of adapting urban environments to make them more resilient, sustainable and inclusive through green solutions and public policies that protect the most vulnerable populations.
Circular economy	The transition to a circular economy has become a priority challenge in the face of growing pressure on natural resources and the need to reduce waste and emissions. The European Union is promoting regulatory and technological advances that encourage eco-design, product repair and recycling, promoting a more efficient and sustainable use of materials. However, the challenge of accelerating the transformation of production and consumption models remains, as current levels of extraction remain unsustainable.
Digital transformation, AI and cybersecurity	Digital transformation is advancing at a pace that overwhelms existing governance mechanisms, opening a critical gap between the speed of innovation and the institutional capacity to channel it. The widespread adoption of technologies such as artificial intelligence is reshaping entire sectors, but at the same time exacerbating exposure to sophisticated cyber threats, generating systemic risks and straining essential principles such as transparency, fairness and data protection.
Protection of biodiversity	Biodiversity loss remains a systemic challenge of the first order. Ecosystem degradation, driven by changes in land and sea use, overexploitation, harmful forestry practices, pollution and climate change, maintains sustained pressure that compromises ecological foundations and human well-being.

For each of these trends, the FCC Group's business Areas have defined a series of challenges, adapted to the specific characteristics of their activity. Achieving these challenges, set out below, contributes to the advancement of the Group's business strategy (SBM-1_23).

Environment

Trend	Challenges
Climate change and water stress	• Reduce greenhouse gas (GHG) emissions to achieve climate neutrality. • Investing with environmental purpose and nature-based solutions. • Promote efficient water use by utilising alternative sources to mains water.
Urban concentration	• Restore services and rebuild basic infrastructure. • Boost urban growth through low-emission mobility.
Circular economy	• Modernise and upgrade waste treatment infrastructure. • Develop new methodologies for recovering resources from waste. • Reduce and recover waste and materials. • Recover renewable energy components.
Digital transformation, AI and cybersecurity	• Innovate through artificial intelligence in the field of bioplastics recycling. • Improve cleaning activities through the implementation of artificial intelligence. • Strengthen digital information security. • Digitise and optimise services.
Protecting biodiversity	• Restore forest areas. • Raise awareness and train workers. • Restore and conserve habitats and biodiversity. • Protect biodiversity through actions at landfills.

Water

Trend	Challenges
Climate change and water stress	• Combat the climate emergency. • Promoting efficiency and optimisation of water consumption. • Ensuring water quality. • Strengthen water infrastructure. • Forming alliances to guarantee access to water.
Urban concentration	• Strengthen water infrastructure. • Form alliances to guarantee access to water. • Ensure continuity of essential services in critical situations.
Circular economy	• Promote the circular economy through waste recovery and valorisation. • Reuse water in industrial and agricultural sectors. • Promote recognition of innovation in the circular economy.
Digital transformation, AI and cybersecurity	• Promote digital transformation for smart and transparent water cycle management. • Strengthen cybersecurity commitments.
Biodiversity protection	• Identify and manage protected areas for biodiversity in its operations. • Develop projects to promote biodiversity. • Collaborate to lead in biodiversity.

Construction

Trend	Challenges
Climate change and water stress	• Promoting the use of renewable energies and energy efficiency. • Develop materials with low environmental impact. • Reduce dependence on fossil fuels.
Urban concentration	• Restore damaged essential infrastructure and services. • Promote sustainable urban growth through essential infrastructure.
Circular economy	• Promote efficient waste management in construction activities. • Promote smart demolition and revaluation processes.
Digital transformation, AI and cybersecurity	• Significantly improve operational efficiency across platforms. • Digitise and optimise sustainability assessment. • Collaborate in the development of cybersecurity solutions.
Protecting biodiversity	• Conserving and protecting ecosystems.

Concessions

Trend	Challenges
Climate change and water stress	• Reduce greenhouse gas (GHG) emissions and increase energy efficiency.
Urban concentration	• Promote connectivity in urban areas and transport efficiency through the construction of civil infrastructure. • Promote mobility in urban areas by facilitating urban transport.
Circular economy	• Reduce waste generation and promote waste recovery.
Biodiversity protection	• Ensure the protection of biodiversity.

ESG management model

Considering the challenges facing the company, the FCC Group's commitment to sustainability is based on aligning its business model and way of operating with a responsible approach to environmental, social and governance issues.

To promote this management across the board, the Group has designed a management model based on its corporate culture and Sustainability Policy, which sets out FCC's commitments in this area. These are developed through its ESG Framework and strategic business plans. Additionally, it is essential to note that the ESG model is based on its governance structure, as outlined above.

Sustainability Policy

The Corporate Sustainability Policy, the current version of which was approved on 26 April 2022 by the Board of Directors, forms 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.

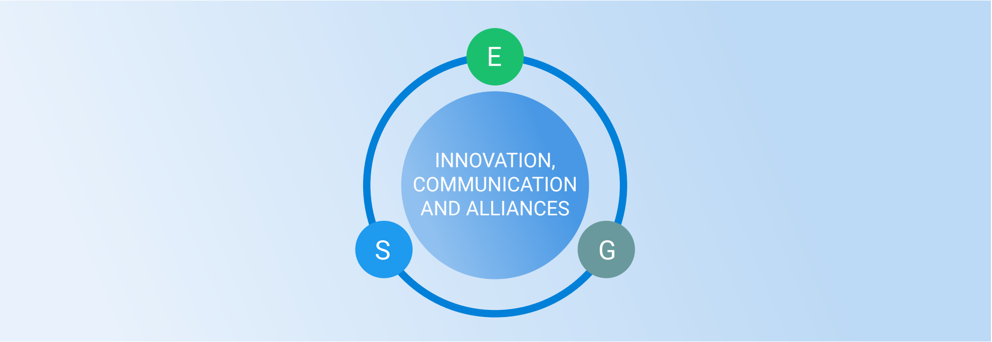
The Sustainability Policy establishes the key strategic lines for promoting sustainable development, addressing environmental, social and governance challenges. Its contents are structured around three strategic pillars: environmental conservation and protection, positive social impact and development, and good governance and exemplary performance. It therefore forms the basis for the specific sustainability policies of the different business Areas.

Sustainability priorities	
Environmental conservation and protection	As a public service company, the FCC Group is committed to being part of the solution in terms of mitigating and adapting to global warming, water supply and sanitation, waste management and biodiversity preservation.
Positive social impact and development	Based on a management approach that places people at the centre of its activities, the FCC Group incorporates social action into its business strategy, contributing to social, cultural, economic and labour development and well-being, promoting 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 incorporate sustainability among the responsibilities of the Board of Directors. The Group also works with its own standards of ethical behaviour, reinforced by its Code of Ethics and Conduct, and strengthened by a control and supervision system, so that FCC is a benchmark for exemplary performance.

In addition, the Sustainability Policy sets out 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 facilitate the development of FCC's activity, the Group seeks to strengthen its involvement and build relationships of trust with them, maintaining various channels of communication, dialogue and participation (SBM-1_21).

ESG Framework

Under the Sustainability Policy, the Group has a defined framework to guide its actions and align all its activities with the principles of sustainable development, thus reinforcing its contribution in the environmental, social and governance areas. The FCC ESG Framework integrates innovation, communication and partnerships as cross-cutting factors that enhance its scope and effectiveness. From this comprehensive vision, the Group drives the transition to a low-carbon economy, promotes responsible management of natural capital, strengthens the development and well-being of people, and reinforces an ethical, transparent and resilient governance model. With this common approach, the organisation is moving forward in a coherent and structured manner towards the creation of sustainable value and the construction of a better future together with its stakeholders.



The Group is also currently developing its own Sustainability Strategy, an instrument that will consolidate this vision and whose implementation will be the natural result of the evolution of the ESG Framework.

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 for the main business Areas.

Environment Area

FCCenviro Atlantic integrates sustainability as the backbone of its management model through the 2050 Sustainability Strategy, designed as a roadmap that guides the company towards responsible development, aligned with the Sustainable Development Goals and at the service of citizens. Within this framework, the strategy is rolled out consistently across four priority areas that structure long-term commitments and objectives. Firstly, the environmental area acts as a lever for transformation by promoting the circular economy, accelerating decarbonisation, optimising water management and preserving biodiversity. Secondly, the social area consolidates a people-centred value proposition, reinforcing job stability, talent development and equal opportunities. At the same time, the axis of excellence raises organisational performance through smart management, applied innovation and a responsible value chain that integrates digitalisation and sustainable procurement. Finally, the governance area ensures the integrity of the model through an ethical and transparent culture, backed by certifications, contingency plans and firm and continuous action against corruption.

For its part, FCC Environment UK presented a roadmap in 2023 towards greenhouse gas emissions neutrality, in line 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 carbon neutral by 2040. To achieve this, it is essential to collaborate with other industries in the sector, invest in new technologies, improve process efficiency and increase recycling rates to avoid sending waste to landfill.

Water Area

Aqualia's Strategic Sustainability Plan is the instrument that organises and guides the company's actions to advance its purpose of ensuring the well-being and progress of people and communities through sustainable water management. Conceived as a dynamic document, subject to annual review and updating, the plan continuously evaluates its progress through closing reports and adapts to the changing expectations of its stakeholders and the evolution of the global context. Its development is structured around seven strategic lines, from which projects, actions and indicators aligned with the Sustainable Development Goals are articulated.

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.

Construction Area

The Area focuses its strategy on the execution of large international projects, with an emphasis on those that require a high level of specialisation. To this end, it draws on its solid technical experience, consolidated management capacity, innovation as a driver of competitiveness and a firm commitment to sustainability.

In line with this vision and with the aim of fully integrating the principles of sustainable development in the environmental, social and governance areas, the Area has launched the 2023-2026 Sustainability Strategy. This roadmap defines long-term (2050), medium-term (2030) and short-term (2026) targets, thus ensuring structured planning that is aligned with global challenges and the expectations of its stakeholders.

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

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
- Partnerships

Interaction with stakeholders

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

Given the activities carried out by its various divisions, the FCC Group interacts with a wide variety of stakeholders. A key factor in contributing to the company's long-term success is identifying these groups and maintaining different channels for gathering their perspectives, expectations and needs.

The Group maintains a fluid relationship with its stakeholders by establishing different communication channels and dialogue tools, which allows it to continuously build collaboration 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. Furthermore, information on environmental, social and governance performance is published periodically on both the FCC Group website and the websites of the business Areas.

Stakeholders	Communication channel	Purpose
Shareholders and investors	– Company website. – Board of Directors and Committees. – General Shareholders' Meeting. – Shareholder Services Office. – Roadshows with investors. – Questionnaires and interviews with agencies.	Provide up-to-date and accessible information about the company, facilitating transparency and ongoing communication; ensure effective and responsible corporate governance, facilitating strategic decision-making and encouraging shareholder participation and engagement; and strengthen relationships with the investment community.
Customers and communities	– Satisfaction surveys. – Designated point of contact. – Channels of dialogue with customers and local communities according to business line.	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.

Stakeholders	Communication channel	Purpose
Workforce	– *FCCOne* – FCC Group corporate intranet. – Whistleblowing Channel. – *FCC360* – FCC Group app tool. – Awareness and dissemination campaigns. – *FCC Campus* – FCC Group virtual learning platform – Employee portal. – *Somos FCC* – FCC Group online magazine. – Poster for *Somos FCC* magazine in 12 languages. – Meetings with employee representatives.	Optimise internal and effective communication with company workforce, 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 sessions. – Platform for supplier approval. – Compliance with the FCC Group's Code of Ethics and Conduct and its Anti-Corruption Policy. – Commitment to implementing the UN Global Compact.	Reporting on company policies, ensuring compliance with quality and sustainability standards, and guaranteeing ethical and legal practices in line with the Group's expectations.
Partners	– Agreements, sponsorships and donations. – Alliances. – 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 creation of more sustainable models.

Stakeholders	Communication channel	Purpose
Public administrations and regulators	– Participation in sectoral self-regulation and legislative developments.	Encourage 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 improves the sector's reputation and contributes to its long-term sustainability.

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

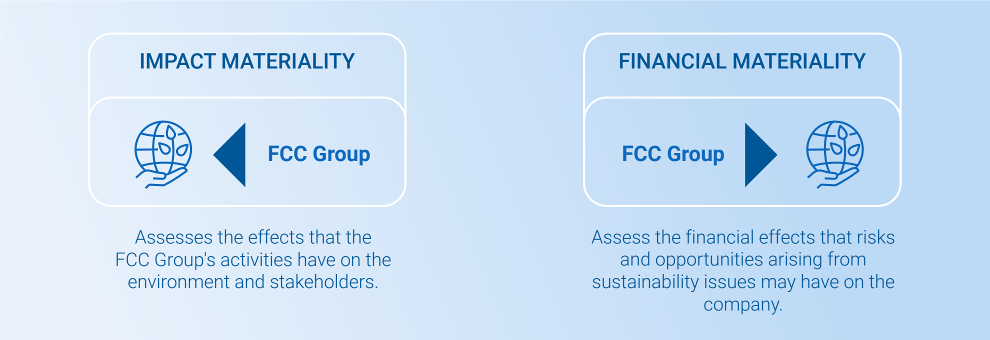
In terms of the organisation of these channels, relations with shareholders and investors, employees and suppliers are centralised at the corporate level. For other stakeholders, their organisation depends on the different Areas that make up the Group, with each channel being adapted to the specific characteristics of the activity carried out (SBM-2_04). 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 in the business Areas and corporate managers, who are familiar with the various stakeholder engagement initiatives and their main results. In this way, the perspectives of stakeholders are indirectly integrated into the exercise (SBM-2_07).

As the body responsible for approving the Sustainability Report, whose content is 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 views and interests of the stakeholders affected by its activity (SBM-2_12).

Double materiality

Approach

In 2025, the FCC Group updated its double materiality analysis in accordance with the European Sustainability Reporting Standards (ESRS) and the IG1 (Materiality Analysis) and IG2 (Value Chain) implementation guidelines developed by the *European Financial Reporting Advisory Group* (EFRAG) (IRO-1_01). This exercise allows for an integrated approach to impact materiality and financial materiality, with the aim of identifying sustainability issues relevant to the FCC Group and serving as a basis for defining, aligning and monitoring its sustainability policies, targets and actions, which are reflected in this Report.



Identification of impacts, risks, and opportunities

The analysis process begins with the identification of the impacts, risks and opportunities (IROs) associated with the Group's activities. This exercise has been carried out on the scope of companies included in the FCC Group's consolidated Financial Statements and has taken into account the activities of the different business Areas. The value chain has also been incorporated, both upstream and downstream, including the IROs arising from commercial relationships (IRO-1_02, IRO-1_03, IRO-1_04, IRO-1_14).
In addition, connections with impacts and dependencies on resources have been considered when identifying risks and opportunities (IRO-1_08).

The heads of sustainability from the Group's various business lines participated in the development of this phase. Although no specific consultations were held with affected stakeholders, the involvement of these managers, with their cross-cutting knowledge of their respective areas of activity, has allowed a qualified perspective to be incorporated into the process (IRO-1_05, E2.IRO-1_01, E2.IRO-1_02, E3.IRO-1_01, E3.IRO-1_02, E4.IRO-1_05, E4.IRO-1_06, E4.IRO-1_07, E4.IRO-1_08, E5.IRO-1_01, E5.IRO-1_02).

Assessment methodology

As in the impact identification phase, the assessment process was carried out by the sustainability managers of each business line, with the support of corporate areas that provide a cross-cutting view on certain ESRS issues, such as S1, S2 and G1. The assessments are carried out at the level of each business Area and are subsequently consolidated at the FCC Group level, with the exception of the Water Area, whose dual materiality is assessed independently before being integrated into the overall analysis, ensuring that no material IRO is omitted. If any specific IRO from the Water Area does not fit into the Group's existing IROs, it is explicitly incorporated by creating a new row for its assessment and subsequent consolidation.

Impact materiality

To assess impact materiality, the impacts identified are classified according to their nature (IRO-1_02):

- **Positive/negative:** depending on whether the effects of the FCC Group's activity are favourable or unfavourable for the environment and/or stakeholders.
- **Current/potential:** distinguishing between those that are occurring in the present and those that are likely to occur in the future.

Based on this impact typology, the relevant variables are assessed to determine their severity and, in the case of potential impacts, their probability of occurrence (IRO-1_06).

Severity is determined by considering:

- **Scale:** the severity of the impact or, in the case of positive impacts, its beneficial nature.
- **Scope:** extent of the impact.

Additionally, for negative impacts, their irremediable nature is assessed, reflecting the difficulty of reversing or correcting the effects produced.

Financial materiality

At the same time, financial materiality is assessed by analysing the risks and opportunities associated with the various ESRS issues, considering both the potential financial effect on the Group and the likelihood of that effect materialising (IRO-1_07, IRO-1_09, IRO-1_10).

Prioritisation criteria

To prioritise impacts, the FCC Group applies a scoring system based on a four-level scale: Critical, High, Medium and Low. In this regard, impacts assessed as Critical or High severity, equivalent to a value greater than 0.8, are considered material for reporting purposes, while those with Medium or Low severity, with values below this threshold, are considered non-material (IRO-1_02).

In the case of risks and opportunities, materiality is determined based on their individual assessment, with those assessments with a value equal to or greater than 0.4 being considered material, as they imply possible significant effects on future annual accounts (IRO-1_02, IRO-1_06, IRO-1_07, IRO-1_09, IRO-1_10).

For both potential impacts and risks and opportunities, probability has been assessed taking into account three-time horizons: short term (2025), medium term (2026–2030) and long term (2030 onwards) (IRO-1_06, IRO-1_09).

Methodological changes

Compared to previous exercises, the 2025 double materiality analysis incorporates methodological adjustments aimed at enhancing the accuracy and applicability of the process. In particular, the definition of the impact scale has been developed in greater detail, differentiating criteria according to their type, and the criteria of scope, irremediability and probability (for impacts, risks and opportunities) have been refined (IRO-1_15).

Results

As a result of the double materiality analysis, the following material topics and subtopics have been identified, which are discussed in detail in the corresponding chapters of this report (E2.IRO-1_03):

E1- Climate change	E2- Pollution	E3- Water and marine resources
– Adaptation to climate change – Climate change mitigation – Energy	– Air pollution – Water pollution – Soil pollution – Microplastics	– Water consumption and extraction – Discharges
E4- Biodiversity and ecosystems	**E5- Circular economy**	**S1- Own workforce**
– Factors directly influencing biodiversity loss – Impacts on the extent and condition of ecosystems	– Resource inputs, including resource use – Resource outputs related to products and services – Waste	– Working conditions – Equal treatment and opportunities for all – Privacy
S2- Workers in the value chain	**S3- Affected communities**	**S4- Consumers and end-users**
– Working conditions – Privacy	– Economic, social and cultural rights of communities	– Information for consumers and end-users – Health and safety – Social inclusion of consumers and end-users
G1- Business conduct	**Entity-specific**	
– Corporate culture – Supplier relationship management – Corruption and bribery	– Tax compliance – Innovation	

The process for identifying and assessing material IROs has been specifically defined for the preparation of the Sustainability Report. In this context, the FCC Group has not yet integrated this analysis into its general management processes or global risk management system, nor has it established additional internal control procedures beyond verification by an independent third party (IRO-1_10, IRO-1_11, IRO-1_12, IRO-1_13).

Strategic response and resilience

The material impacts, risks and opportunities for the company, as well as their current and anticipated effects, are detailed specifically in each of the material standards. These sections identify where they occur within the value chain, the specific activities with which they are associated and the time frame in which they may manifest themselves. Likewise, each standard describes the response adopted by the FCC Group to these IROs, through the corresponding policies, targets, actions and metrics defined (SBM-3_03).

This approach reflects how the Group's strategy and business model structurally incorporate the management of material impacts, risks and opportunities, without requiring substantial modifications to their design. The integration of these responses into decision-making and daily operations strengthens the resilience of the business model, enabling the Group to address the identified impacts and risks and take advantage of the associated opportunities in the short, medium and long term (SBM-3_03, SBM-3_10).

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

Climate change

Impacts

When identifying and assessing climate impacts, greenhouse gas (GHG) emissions reported by the different business Areas have been taken into account (see indicator E1-6). To this end, impacts related to the main known sources of emissions in each of the Areas have been identified and assessed, 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).

Climate risks and opportunities

The FCC Group applies a common methodology to identify, assess and prioritise the risks and opportunities related to climate change in its activities (all contracts, projects or assets), in order to anticipate their effects, guide decision-making, quantify the main financial impacts and define response measures, the results of which were considered for the Group's double materiality study (E1.IRO-1_02, E1.IRO-1_04, E1.IRO-1_09, E1.IRO-1_16).

Analysis framework, time horizons and scenarios

The analysis is structured around short-, medium- and long-term time horizons, broadly defined as 0 to 5 years, 5 to 15 years and 15 years and beyond, respectively (E1.IRO-1_05).

For physical risks, the horizons are adjusted to the scale and expected useful life of the activities, ranging from 10 to 40 years, combining recent historical evidence for the short term and climate projections for the medium and long term (E1.IRO-1_03, E1.IRO-1_05).

For transition risks and opportunities, the horizons are aligned with strategic planning and decarbonisation milestones, considering the context of the 2030 Agenda and climate neutrality in 2050 (E1.IRO-1_10, E1.IRO-1_05, E1.IRO-1_15).

The methodology incorporates the analysis of different climate scenarios, which group together families of hypotheses related to physical and transition risks (E1.IRO-1_07):

Scenario	Description	Sources
Trend scenario (Temperature increase in 2050 between 1.5 and 2.0°C above pre-industrial levels)	Balanced energy development is achieved, although dependence on fossil fuels remains. This represents an intermediate emissions pathway compared to other scenarios.	– IPCC SSP2-4.5 – IEA Stated Policies Scenario (STEPS)
Climate neutrality (Temperature increase 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 Pledges Scenario (APS)
High emissions development (Temperature increase in 2050 between 1.6 and 2.4ºC above pre-industrial levels)	The global economy grows rapidly but is fuelled by the exploitation of fossil fuels and energy-intensive lifestyles. Current levels of CO_2 emissions approximately double by 2050.	– IPCC SSP5-8.5

Physical risks

To identify physical risks, we have considered those climate hazards that could have a significant impact on the FCC Group's operations, processes and services, in accordance with the categories defined in European regulations and international best practices:

Temperature -related	Wind-related	Water-related	Soil-related
Chronic			
– Rising temperatures	– Changes in wind patterns	– Changes in precipitation patterns – Sea level rise – Water stress	– Soil erosion – Coastal erosion
Acute			
– Heat waves – Cold spells/frosts – Forest fires	– Snowstorms/snowfall – Extreme hydrometeorological phenomena (cyclones, hurricanes, sandstorms, etc.)	– Heavy rainfall – Coastal, rain and river flooding – Droughts	– Landslides

Taking the analysed scenarios as a reference, the identification of physical climate risks is based on the systematic cross-referencing of identified climate threats with the Group's assets, projects and activities. This analysis makes it possible to assess the degree of exposure and sensitivity of assets to these threats, paying particular attention to the results obtained under high emission scenarios, such as the IPCC's SSP5-8.5 (E1.IRO-1_02, E1.IRO-1_04, E1.IRO-1_08, E1.IRO-1_17, E1.IRO-1_18).

The assessment of physical climate risks is carried out using a qualitative approach that considers the probability of occurrence of the threat, the degree of exposure of assets and the vulnerability of activities. For the purposes of the double materiality analysis, the results obtained have been adapted to the variables defined in the ESRS, particularly the potential financial impact and probability, in order to ensure consistency and comparability with the other risks assessed (E1.IRO-1_06).

Transition risks and opportunities

The identification of transition risks and opportunities is also based on the analysis of defined climate scenarios, incorporating a scenario aligned with limiting global warming to 1.5 °C in 2050, in line with the Paris Agreement (E1.IRO-1_13, E1.IRO-1_19) and 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:

	Type
Risks	– **Political and regulatory:** Policy developments that seek to limit actions contributing 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, more energy-efficient economic system. – **Market:** All changes in the supply and demand for certain commodities, products, and services. – **Reputation:** All risks linked to changing perceptions among customers or the community about 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 shifting 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 types 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.

To assess transition risks, both the probability of occurrence and the potential impact on the FCC Group are evaluated qualitatively. Opportunities, on the other hand, are evaluated qualitatively based on the Group's ability 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, E1.IRO-1_15, E1.IRO-1_20).

Within the FCC Group, no assets or activities have been identified that are incompatible with a transition to a climate-neutral economy, although the need to continue adapting operations and management models to changes in the regulatory and market environment is recognised (E1.IRO-1_14).

Biodiversity

The process of identifying impacts related to biodiversity has been 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 of these, 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 arise 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 this into the process of preparing the double materiality study (E4.IRO-1_03, E4.IRO-1_04).

The Group has centres located in or near areas that are sensitive from a biodiversity perspective (E4.IRO-1_14). These centres may have negative effects, such as the fragmentation and impact on 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 continuously monitors and supervises species that are part of conservation registers and may be present in or near areas occupied by the Group's facilities (E4.IRO-1_16).

2. Environmental disclosures

2.1. E1 - Climate change

Climate change is one of the main challenges of our time, as its consequences are global and show a trend towards increasingly critical scenarios, driven largely by the accumulation of greenhouse gas emissions in the atmosphere. According to the World Meteorological Organisation (WMO), 2025 was one of the three warmest years on record, reaching a global average surface temperature of 1.44°C above the pre-industrial average.

Beyond its recognition as one of the great challenges on a global scale, climate change has become a priority area in the business sector. The integration of environmental and, specifically, climate criteria is now essential to ensure the resilience of companies and their ability to adapt to an increasingly volatile environment.

In this context, the FCC Group recognises that, as a public service company, it must be a key player in the climate solution architecture. It therefore integrates climate impact management into its ESG Strategy, contributing directly to the achievement of SDG 13: climate action. The adoption of mitigation and adaptation measures, as well as the promotion of energy efficiency and the use of renewable energies, are areas in which FCC works daily to carry out a responsible transition and consolidate its position as a benchmark in climate action.

The following illustrates how the FCC Group is fulfilling its firm commitment to climate change based on the results of the double materiality analysis, which guides the implementation and monitoring of its policies, decarbonisation plans, targets, actions and metrics.

Material impacts, risks and opportunities

The double materiality study enables the detection of material impacts, risks and opportunities for the FCC Group related to climate change. The result of this exercise enables the planning and implementation of efficient management to address priority issues.

The results of this analysis in relation to climate change are presented below from an impact and financial materiality perspective.

Impact materiality

The FCC Group has identified the following material impacts related to climate change adaptation and mitigation and energy.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_07)
Adaptation to Climate Change				
(I-E1.1) Contribution to climate change adaptation through the Group's products and services.	Positive	Environment Water Construction	CU	OP UVC DVC
(I-E1.2) Deficiencies in supply and treatment resulting from the effects of climate change.	Negative	Water	MT	OP UVC DVC
Climate Change Mitigation and Energy				
(I-E1.3) Contribution to climate change from Scope 1 and 2 emissions	Negative	Environment Water Construction Concessions	CU	OP
(I-E1.4) Contribution to climate change from Scope 3 emissions	Negative	Environment Construction Concessions	CU	UVC DVC
(I-E1.5) Contribution to climate change mitigation as a result of renewable energy production	Positive	Environment	CU	OP
(I-E1.6) Increase in the amount of energy	Negative	Water	ST	OP UVC

CU: Current / Potential impacts: **ST**: Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

The above impacts derive mainly from greenhouse gas emissions, the use of energy resources and the generation of renewable energy, in line with the activities carried out by the FCC Group and within the framework of its sustainable business model and strategy (SBM-3_05).

The materiality impact results reflect slight changes compared to the 2024 financial year. Firstly, two new negative impacts have been added in the Water Area, related to deficiencies in supply and treatment (I-E1.2) and the increase in the amount of energy (I.E1.6). It should be noted that the latter was already material in the previous financial year but was included in the impact on climate change contribution derived from Scope 1 and 2 emissions. Secondly, there are changes in the materiality of the positive impact related to the contribution to climate change derived from renewable energy production (I.E1.5), which is no longer material for the Water and Construction Areas (SBM-3_11).

Financial materiality

Following the above outline, the material risks and opportunities related to climate change are set out below.

Risk/ opportunity	Type	Physical/ transition	Area	Financial effects	Location
(SBM-3_02, SBM-3_12)		(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	Physical	Environment Construction	Increased operating costs and accident rates, decreased productivity and reduced service life of certain exposed equipment.	OP
(F-E1.2) Increased severity and frequency of extreme weather events.	R	Physical	Environment Water Construction	Increased operating and capital costs due to damage to facilities, disruptions or possible relocations caused by extreme weather events (M).	OP UVC
(F-E1.3) Increase in the price of GHG emissions.	R	Transition	Environment	Increase in operating costs due to the increase in the price of GHG emissions.	OP
(F-E1.4) Insufficient development and adaptation to low-emission technologies.	R	Transition	Environment Construction	Loss of competitiveness and higher investment and technological development costs to adapt to new low-emission technologies.	OP
(F-E1.5) New regulations on climate change.	R	Transition	Environment	Increase in operating costs due to adaptation to climate change regulations and possible payment of penalties for non-compliance (M).	OP
(F-E1.6) Increased demand for climate change adaptation projects.	O	Transition	Construction	Increased profits and improved positioning due to greater demand for climate change adaptation services (M).	OP
(F-E1.7) Increased importance of customers' carbon footprint.	O	Transition	Environment	Economic growth due to increased demand for services related to climate emergencies (M).	OP DVC
(F-E1.8) More restrictive parameters for GHG emissions.	R	Transition	Environment	Economic losses due to possible penalties for non-compliance with GHG emission parameters.	OP

Risk/ opportunity	Type	Physical/ transition	Area	Financial effects	Location
(SBM-3_02, SBM-3_12)		(E1.SBM-3_01)		(SBM-3_08, SBM-3_09)	(SBM-3_02)
(F-E1.9) Increasingly restrictive parameters for the awarding of contracts.	R	Transition	Environment	Loss of competitiveness and increased costs due to non-compliance resulting from the inclusion of restrictive requirements in the award of contracts (M).	OP
(F-E1.10) Greater importance of investors to carbon footprint and operational efficiency.	O	Transition	Environment	Economic growth due to increased demand for GHG emissions information and management.	OP
Climate Change Mitigation and Energy					
(F-E1.11) Increased energy costs.	R	Transition	Environment Concessions	Increased operating costs and loss of productivity due to higher energy prices, with possible repercussions for customers (M).	OP
(F-E1.12) Access to renewable energy generation technologies.	R	Transition	Construction	Cost reduction due to renewable energy generation and distribution in waste treatment facilities.	OP

R: Risk. **O:** Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain.

The financial materiality results include a total of 9 risks and 3 opportunities, which represents an increase compared to the previous year, when 6 risks and no opportunities were identified. Among the new material risks identified are the establishment of more restrictive parameters for GHG emissions (F-E1.8) and contract awarding (F-E1.9) in the Environment Area, as well as access to renewable energy technologies (F-E1.12) in the Construction Area. Another new development for the latter area is that three risks relating to global warming (F-E1.1), the intensification of extreme weather events (F-E1.2) and the increase in the price of GHG emissions (F-E1.3) are now considered material, having already been identified as material by the Environment and Water Areas in the previous year.

Three opportunities have been identified for the first time, related to the growing demand for climate change adaptation projects (F-E1.6) in the Construction Area and the greater importance that customers (F-E1.7) and investors (F-E1.10) attach to the carbon footprint in the Environment Area (SBM-3_11).

Resilience analysis: Environment Area

FCCenviro developed a resilience analysis of the business model and strategy in the face of climate change in 2024 (E1.SBM-3_04), covering all the company's own operations and contracts in its main geographical areas (Spain, the United Kingdom, CEE, the USA and new acquisitions in France and Portugal), considering both physical risks and transition risks (E1.SBM-3_02).

For physical risks, threats such as rising temperatures and heat waves, heavy rainfall and flooding, forest fires and water stress/droughts were assessed, projected in the short and medium term (10-40 years) under the IPCC climate scenarios (E1.SBM-3_01).

With regard to transition risks, situations such as regulatory updates, legislative heterogeneity and failed transition to new technologies were included, with a short-term horizon (0-10 years) (E1.SBM-3_01).

The process was carried out in accordance with methodologies aligned with the TCFD and the IPCC, assessing risks using quantitative criteria of probability, exposure and vulnerability, and prioritising adaptation measures. To this end, three climate scenarios were used:

- Climate neutrality (1.5–1.7ºC), aligned with the Paris Agreement
- Halfway (1.5–2 °C)
- High emissions (1.6–2.4 °C)

A quantitative scale of 1 to 3 was used to determine the priority of the risks, all of which were projected until 2050 (E1.SBM-3_03, E1.SBM-3_05).

The analysis identified 78 potential events, of which 21 are critical. These risks include heat waves, floods, forest fires and water stress, as well as transitional risks arising from regulatory and technological changes.

This exercise was complemented by the implementation of preventive and corrective measures in the affected areas, such as fleet electrification, methane capture in landfills, renewable energy consumption, and the development of innovative technologies (CCUS).

Resilience analysis: Environment Area (Continued)
Finally, the resilience analysis confirms that the range of scenarios selected covers plausible risks and provides a basis for strategic decision-making aimed at reducing physical and financial impacts, ensuring continuous monitoring and the integration of climate resilience into the global strategy and decarbonisation roadmap, which have been reinforced (E1.SBM-3_06, E1.SBM-3_07).

Policies related to climate change

In line with the FCC Group's responsibility and sensitivity to the global climate crisis, the various business lines are reinforcing their commitment to strengthening a corporate culture based on sustainable development through the implementation of individual policies and master plans tailored to the specific characteristics of each Area. The FCC Group's Sustainability Policy, in line with the ESG strategic pillar "Environmental conservation and protection", expresses its commitment to leading climate action through the transition to a competitive low-carbon economy and the promotion of energy efficiency and responsible energy consumption.

Each Area integrates this approach into the development of the climate change policies outlined below, which enable the management of the respective material risks, impacts and opportunities.

Area	Policy	Aspects covered			
		Mitigation (E1-2_01)	Adaptation (E1-2_01)	Energy efficiency (E1-2_01)	Renewable energy (E1-2_01)
Environment	FCCenviro policies[2]	✓	✓	✓	✓
Water	Sustainability Policy	✓	✓	✓	✓
Construction	Environmental Policy[3]	✓	✓	✓	✓
	Climate Action Policy	✓	✓	✓	✓
Concessions	Integrated Management System Policies	✓		✓	

For more information: Annex I - FCC Group policies - *Environment*.

As shown in the table above, each business line has its own policies detailing aspects related to climate change. All of them show a consistent approach to climate action, based on reducing emissions and decarbonising their activities, as well as the need to adapt to climate change through risk assessment and responsible planning. The policies also share a commitment to improving energy efficiency in processes, operations and infrastructure, the use of renewable energies and the development of new technologies capable of minimising consumption and the resulting GHG emissions. Finally, they all emphasise the need for continuous improvement in environmental performance in order to contribute to the protection of the environment (E1-2_01).

[2] In the case of FCCenviro, as it is made up of several geographical platforms, a summary of all the established policies has been produced. This includes the Management Policy applicable to FCCenviro Atlantic, which was renewed in 2025, the Environmental and Energy Policies of FCC Environment CEE (Austria and Czech Republic) and the SHEQ Policy applicable to FCC Environment UK.
[3] The Concessions Area adheres to the Environmental Policy of the Construction Area.

Approval of the Construction Area Climate Action Policy
With the aim of strengthening its commitment to sustainability and the fight against climate change, in July 2025 FCC Construcción approved the Climate Action Policy, a strategic initiative that establishes a specific framework for action in the face of global climate challenges. The policy is part of the Environmental Dimension of the 2050 Sustainability Strategy and the Climate Change Strategy, and establishes actions to reduce GHG emissions, integrate renewable energies, promote energy efficiency and develop mitigation and adaptation strategies, with the aim of accelerating the transition to a sustainable business model. The approval of this policy reaffirms FCC Construcción's alignment with the Sustainable Development Goals and demonstrates its proactivity and ongoing dedication to developing initiatives that respond to current needs and address the environmental challenges facing the world.

Transition plan for climate change mitigation

In order to reduce its carbon footprint and provide solutions for adapting to climate change, the FCC Group has a Climate Change Strategy 2050 which, although not strictly aligned with a transition plan established by the ESRS (E1-1_16), sets out a roadmap for tackling climate change under five strategic lines common to all business Areas:

1. **Monitoring**
   Identification and quantification of greenhouse gas emissions (carbon footprint calculation), enabling priority areas to be defined and reduction targets to be set.
2. **Reduction**
   Establishment of reduction targets, not only seeking to limit process emissions, but also to offer products and services with a lower environmental impact.
3. **Adaptation**
   Implementation of actions and mechanisms to manage the risks and opportunities arising from climate impacts and reduce vulnerability to them.
4. **Innovation**
   Development of innovation and efficiency capabilities that strengthen FCC's resilience, consolidate strategic alliances with customers and facilitate the transformation towards low-carbon operations.
5. **Communication**
   Transparent and open communication with stakeholders, reporting on management and contribution to climate change mitigation and adaptation, and comprehensive solutions.

Water Area	**Strategic Sustainability Plan 2024-2026** Its strategic line includes the climate emergency and caring for the planet, whose main purpose is to activate initiatives that achieve the economic decarbonisation targets set by international institutions, as well as adapting Aqualia to climate change.
Construction Area	**Climate Change Strategy** This establishes GHG emission reduction targets, which also take into account the limitation of global warming to 1.5°C established in the Paris Agreement.
Concessions Area	Contributes to climate change mitigation through specific actions, such as the incorporation of hybrid vehicles and the modernisation of lighting systems using LED technology.

Environment Area Transition Plan

Under the pillars set out by the FCC Group, the Environment Area has developed its own transition plan for climate change mitigation, approved in 2024 by the Board of Directors and with a roadmap that includes short-, medium- and long-term targets (E1-1_01, E1-1_14). The plan has been developed in line with stakeholder expectations and with reference to the Paris Agreement and the European Taxonomy, even though the Area is not included in certain official EU parameters aligned with Paris (E1-1_12). It also envisages an estimated investment requirement of more than €800 million in CapEx and OpEx, which is expected to be supported by sustainable financing instruments such as green bonds and loans. However, a specific investment plan has not yet been developed (E1-1_04, E1-1_05, E1-1_06, E1-1_08).

The transition plan is geared towards reducing emissions, prioritising electrification, the use of renewable energies and carbon capture technologies, with the aim of achieving a significant reduction in emissions compared to 2022 by 2050, thereby contributing to limiting global warming to 1.5 °C in accordance with the Paris Agreement (E1-1_02), as well as the scientific recommendations of the IPCC and global decarbonisation targets. However, to date, no specific qualitative assessment has been made of the potential GHG emissions blocked from the main assets and products marketed, nor of the extent to which these could jeopardise the achievement of emission reduction targets or generate transition risks (E1-1_07).

On this basis, the plan has a series of decarbonisation levers, which are structured into three types according to their time horizon (E1-1_03, E1-4_23):

Key actions planned (short term)	• Fleet renewal and charging stations (Austria, Czech Republic and United Kingdom). • Renewable energy consumption in operations (e.g. photovoltaic installation in Poland). • R&D&I projects such as LIFE ZEROLANDFILLING, to reduce landfill and generate biofuels. • Optimisation of energy efficiency in plants (e.g. CaO injection in Austria to reduce CO_2).
Actionable (short-medium term)	• Diversification in the final destination of waste: reduction of landfill through closure of landfills, investment in treatment and recycling plants and energy recovery technologies. • Increased gas capture in landfills: technical improvement to capture methane and use it as renewable fuel, especially in the EEC and Spain. • Renewable electricity consumption: implementation of photovoltaic self-consumption and purchase of electricity with a guarantee of renewable origin to achieve 100 % of electricity consumption.
Innovative (long term)	• Electrification of the fleet: gradual incorporation of electric vehicles and development of solutions such as hydrogen trucks (H_2 Trucks), complemented by alternative fuels (CNG, HVO). • CO_2 capture and storage in energy recovery plants (CCUS): technology under development with potential in the United Kingdom, where pilot projects and hubs for the transport and use of captured CO_2 are concentrated.

In terms of integrating the decarbonisation plan with the commercial strategy and financial planning, the Area's approach is based on estimating the future increase in CapEx and OpEx associated with the various decarbonisation levers described, as well as guiding operational decisions to favour their implementation; for example, prioritising investments in energy recovery over landfill (E1-1_13). Likewise, the application of these levers entails significant changes in the service portfolio, with greater emphasis on electrification and the deployment of low-carbon technologies, both in our own operations and in the upstream and downstream value chain.

In 2025, significant advances have been made that reflect the progress of the mitigation plan developed by the Environment Area. In the field of recovery and treatment, four incinerators have been acquired by FCC Environmental Services and FCC Environment UK (as a result of the purchase of Urbaser at the end of 2024), and the progressive closure of landfills has continued. The consumption of renewable energy and alternative fuels has also been promoted, together with improvements in energy efficiency and the installation of photovoltaic self-consumption in several countries. Finally, there are plans to expand the purchase of renewable electricity at FCC Medio Ambiente (Spain) and FCC Environment CEE, diversify landfills at FCC Environment UK through circular store contracts and recycling plants, and improve methane capture at FCC Environment CEE landfills (E1-1_15).

Targets related to climate change

Based on the framework established in its policies, the FCC Group's businesses specify their climate approach by defining specific targets that promote the efficient management of the resulting impacts, risks and opportunities. These targets are diverse in nature, ranging from those that include GHG emission reduction targets to other climate change mitigation targets such as avoidance and compensation, as well as targets related to energy efficiency, renewable energies and the mitigation of physical and transition risks.

Area	Target	Brief description
Environment[4]	**FCCenviro Atlantic** Reduce GHG emissions to achieve climate neutrality by 2050	Progressively reduce greenhouse gas emissions by 2050 and increase the number of tonnes of GHG avoided compared to 2017.
	FCC Environment CEE Reduce specific energy consumption[5]	Reduce specific energy consumption by 0.5 % compared to the previous year.
	FCC Environment UK Achieve Net Zero Carbon by 2040	Achieve Net Zero Carbon Emissions by 2040 by reducing carbon emissions by 5 % annually based on 2019 results.
Water	Reduce climate intensity annually to achieve Carbon Neutrality by 2050	Achieve carbon neutrality by 2050.
	Increase the use of renewable energy	Increase the percentage of renewable energy from own facilities, power purchase agreements (PPAs) or procurement, out of total energy consumed.
	Increase the percentage of vehicles with low CO_2 emissions	Increase the percentage of low CO_2 emission vehicles out of the total fleet of passenger cars and light vehicles for operations in Europe.
	Reduce the percentage of energy used in drinking water supply, treatment and distribution processes	Reduce the annual energy consumption used in drinking water supply, treatment and distribution processes by at least 1 % year-on-year.
	Reduce the percentage of energy used in wastewater treatment and purification processes	Reduce the annual energy consumption used in wastewater sanitation and treatment processes by at least 1 % year-on-year.

[4] FCC Environmental Services has not set any targets for 2025 but will comply with any targets set in the future in the FCCenviro Sustainability Strategy and the FCC Group (MDR-T_14, MDR-T_15, MDR-T_20, MDR-T_21).
[5] Target set by FCC Environment CEE Austria.

Area	Target	Brief description
Construction	Reduce petrol and diesel consumption	Reduce petrol and diesel consumption by gradually replacing the vehicle fleet with more sustainable vehicles, thereby reducing emissions associated with scope 1 of the carbon footprint.
	Promote the evolution of conventional electricity sources towards 100 % renewable alternatives	Implement the purchase of electricity with guarantees of origin in all countries where it operates, achieving a 100 % reduction in non-renewable electricity consumption compared to 2021.
	Obtain the MITECO "*Compenso*" seal	Obtain the "*Compenso*" seal from the Ministry for Ecological Transition and Demographic Challenge through the action of neutralising/offsetting the amount of CO_2 emissions emitted at Áridos de Melo, a subsidiary of the Construction Area.
	Promote energy efficiency and reduce GHG emissions in the manufacture of bituminous mixtures	Reduce GHG emissions and improve energy efficiency at Áridos de Melo, a subsidiary of the Construction Area.
	Promote the decarbonisation of the supply chain	Reduce GHG emissions by reducing the transport distance for supplying the product to the construction site by six kilometres.
	Reduce scope 1, 2 and 3 emissions	Reduce scope 1, 2 and 3 emissions at Matinsa and Prefabricados Delta.
	Minimise the production of hazardous waste generated	Reduce waste generated in the painting process at Megaplás, a subsidiary of the Construction Area, to less than 10 tonnes by using more sustainable alternatives to the liquid paint booth.

For more information: Annex II - Additional information on ESRS disclosure requirements - *Targets related to environmental management.*

Taken together, these targets reflect a comprehensive approach to combating climate change, combining the reduction of GHG emissions, the increase in renewable energies, energy efficiency and the decarbonisation of fleets and processes, and demonstrating the direction the FCC Group is taking towards a sustainable transition.

In the Concessions Area, although the issue is relevant to the business, there are currently no quantifiable targets related to climate change. However, UTE MEL 9 plans to define such targets between 2026 and 2027 (MDR-T_14, MDR-T_15, MDR-T_20, MDR-T_21). For its part, the Parla Tram has a procedure for evaluating the effectiveness of its policies and actions, based on a context analysis using a SWOT matrix supported by PESTEL for the external environment, complemented by the identification of risks and opportunities, through which ongoing actions are monitored (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

Actions related to climate change

The roadmap to carbon neutrality by 2050, a goal already formally adopted by several Areas of the FCC Group, is based on specific actions that not only support this and other climate goals but also drive tangible progress towards their achievement. All FCC business lines are continuously working to develop appropriate actions according to their circumstances, each representing another step on the road to decarbonisation and, collectively, towards achieving leadership in climate action.

31 actions

97 % mitigation

3 % adaptation

Among the 31 actions linked to the ESRS E1 climate change standard, those focused on mitigation are particularly noteworthy, as they represent the majority. For example, actions related to avoided emissions include initiatives such as the Environment Area's participation in the ZEROLANDFILLING project, which will avoid more than 2,069.76 tCO_2eq. Likewise, among the compensation actions, the renewal of the triple seal "*Calculo, Reduzco y Compenso*" by FCC Medio Ambiente (Spain) and the double seal "*Calculo y Compenso*" by FCC Ámbito are noteworthy.

In relation to CO_2 emissions neutrality actions, a goal to which several Areas are committed, it is worth highlighting the example of the Water Area, which seeks to achieve carbon neutrality by achieving an annual variation in climate intensity of less than 3 % per year.

On the other hand, there are several mitigation initiatives linked to energy consumption and renewable energies, among which the installation of renewable energy generation systems in the Construction Area and the replacement of fluorescent lighting with LED lighting in the Concessions Area stand out.

Finally, with regard to climate change adaptation actions, it is worth mentioning the calculation and verification of the environmental self-declaration of the "concrete sleepers" product in the Construction Area.

The actions mentioned above represent only a part of the efforts made by each Area. For this reason, the distribution of initiatives by business Area and the aspects addressed by each one are presented below, offering a comprehensive overview of the efforts and allowing us to identify the lines of action each one is taking to address the climate challenge.

Area	Aspects covered					
	Mitigation			Adaptation	Energy consumption	Renewable energy
	Reduce	Avoid	Offset			
Environment	✓	✓	✓		✓	✓
Water	✓	✓			✓	✓
Construction	✓	✓		✓	✓	✓
Concessions	✓				✓	

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to environmental management.*

FCC's participation in CDP
The FCC Group has participated once again in the *Carbon Disclosure Project* (CDP), an international benchmark for environmental disclosure, responding at a consolidated level for the entire company. With an overall score of B for the climate change questionnaire, CDP highlights the Group's governance in this area, as well as the processes for analysing climate-related dependencies, impacts, risks and opportunities within the organisation and its ability to report the results obtained in these analyses. For its part, Aqualia made its debut in 2025 with its first individual participation, obtaining a remarkable 'B' rating in the climate management and water security questionnaires. In addition, CDP highlights Aqualia's value chain management as one of the most highly rated aspects of its climate action. Furthermore, for the second consecutive year, FCC Construcción also participated in the initiative by responding to the climate change questionnaire, also obtaining a B rating. The recognition by CDP endorses the performance of FCC and its business Areas in mitigating climate change, adapting to climate risks and integrating its sustainability and climate change strategy at an organisational level. Participation in this initiative reinforces the Group's and its Areas' commitment to the targets of climate neutrality by 2050 and the development of resilient solutions that promote a sustainable future.

Metrics related to climate change

Energy consumption and mix

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

The purpose of this section is to provide detailed information on progress in relation to the established targets, complying with 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 for its understanding.

Total energy consumption derived from own activities

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

Energy consumption in own operations (E1-5_01-E1-5_15)	**2024***	**2025**
Fuel from coal and its derivatives (MWh) (E1-5_10)	0.00	0.00
Fuel from crude oil and petroleum products (MWh) (E1-5_11)	1,775,439.19	1,428,943.60
Natural gas fuel consumption (MWh) (E1-5_12)	1,229,195.30	1,030,044.00
Fuel from other fossil sources (MWh) (E1-5_13)	1,786,096.82	2,701,032.96
Consumption of electricity, heat, steam or cooling purchased or acquired from fossil sources (MWh) (E1-5_14)	897,884.51	1,058,275.59
Total energy consumption from fossil sources (MWh) (E1-5_02)	**5,688,615.81**	**6,218,296.14**
Percentage of fossil fuels in total energy consumption (%) (E1-5_15)	62.46	59.46
Total energy consumption from nuclear sources (MWh) (E1-5_03)	**109,629.12**	**85,861.57**
Percentage of energy consumption from nuclear sources in total energy consumption (MWh) (E1-5_04)	1.2	0.8
Consumption of fuel from renewable sources, such as biomass (including industrial and municipal waste of biological origin), biofuels, biogas, hydrogen from renewable sources, etc. (MWh) (E1-5_06)	2,519,312.21	3,331,149.79
Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources (MWh) (E1-5_07)	516,425.43	513,263.36
Consumption of self-generated renewable energy (excluding that derived from the use of fuels) (MWh) (E1-5_08)	273,673.98	309,929.30
Total energy consumption from renewable sources (MWh) (E1-5_05)	**3,309,411.62**	**4,154,342.45**
Percentage of renewable sources in total energy consumption (%) (E1-5_09)	36.34	39.72
Total energy consumption (MWh) (E1-5_01)	**9,107,656.55**	**10,458,500.16**

* Data modified with respect to the 2024 Report.

The modification of the data with respect to the 2024 Report is due to an improvement in data collection and processing, as well as the correction of errors in the previous year's reports in the Areas of Environment, Water and Construction.

The increase in fuel consumption from fossil sources is mainly due to the purchase of Urbaser by FCC Environment UK. As a result, fuel consumption from renewable sources has also increased due to the biomass fraction used in the incinerators acquired.

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 a high climate impact, detailing the sectors by business Area below (E1-5_18).

Business area	High-impact sector (E1-5_19, E1-5_20)
Environment	• E – Water supply; sewerage; waste management and recovery activities • E36- Water collection, treatment and supply • E38 – Waste collection, treatment and disposal; material recovery • E39 – Remediation activities and other waste management services
Water	• E – Water supply; sewerage; waste management and recovery activities • E36 – Water collection, treatment and distribution • E37 – Sewage activities
Construction	• F41.2 – Construction of non-residential buildings • F42 – Civil engineering • F43.2 – Electrical, plumbing and other installation activities in construc-tion works (CP0315, CP0318, CP0319) • A2.1.0 – Forestry and other forestry activities (3G05 La Herrería / 3P10 TyP Madrid SO 2020 / 3S48 UTE Hidroforest) • C22.2.3 – Manufacture of plastic products for construction • C23.6.1 – Manufacture of concrete products for construction • B – Aggregate extraction • C – Manufacture of construction materials (concrete and asphalt) • NACE Sector E – Management of construction waste
Concessions	• F42.1.1 – Construction of roads and motorways • H49.3.1 – Urban and suburban passenger land transport

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*	2025
Total energy consumption of activities in sectors with high climate impact (MWh)	9,104,215.76	10,457,162.01
Net income from activities in sectors with high climate impact (€)	8,500,282,337.85	9,545,388,383.13
Net income (other) (€)	570,263,662.15	154,742,616.87
Total net income included in the Financial Statements (€)	9,070,546,000.00	9,700,131,000.00
Energy intensity ratio in sectors with high climate impact (MWh/€)	0.001	0.001

* Data modified with respect to the 2024 Report.

The data in the 2024 report has been modified due to a correction in the total net income included in the Financial Statements, as well as the correction of errors in the previous year's reports on energy consumption in the Environment, Water and Construction Areas.

Detailed information on the FCC Group's renewable energy production is presented in the table below.

Energy production	2025
Non-renewable energy production (MWh) (E1-5_16)	0.00
Renewable energy production (MWh) (E1-5_17)	2,582,827.84

Gross Scopes 1, 2, and 3 GHG emissions

Considering the material impacts, risks and opportunities of the FCC Group, the following section sets out the metrics that enable the monitoring of the company's control and management of gross GHG emissions from Scopes 1, 2, and 3.

The purpose of this section is to provide detailed information on progress in relation to the established targets, complying with the disclosure requirements of section E1-6 on gross emissions in metric tonnes of CO_2 equivalent (tCO_2eq) for Scopes 1, 2 and 3 of the ESRS.

It 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 throughout the value chain (Scope 3) of all business Areas, together with the contextual information necessary for its understanding.

Gross Scope 1 GHG emissions

The following table shows the gross Scope 1 GHG emissions in tCO_2eq emitted by the FCC Group in 2024 and 2025, by consolidated accounting group (including the parent company and subsidiaries).

Currently, the FCC Group has not identified emissions by investee companies (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 agreements that are joint arrangements not structured through an entity for which FCC has operational control).

Scope 1 GHG emissions (E1-6_01, E1-6_02, E1-6_03)	2024*	2025
Gross Scope 1 GHG emissions (tCO_2eq) (E1-6_07)	4,558,160.66	4,729,286.98
Gross Scope 1 GHG emissions from regulated emissions trading schemes (%) (E1-6_08)	0	0

* Data modified with respect to the 2024 Report.

The 2024 data have been modified with respect to the previous year's report, as the Central Europe section of the Environment Area has adjusted the values with the most up-to-date data for that year.

In this case, the proportion of GHG emissions from regulated emissions trading schemes comes from the Environment Area, so the value reported for both years is 0 % (E1-6_08).

There have been no significant changes during 2025 in relation to Scope 1 GHG emissions in the FCC Group (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 Atlantic Environment Area, the Equity Share approach is applied, accounting for emissions from contracts under operational control as Scope 1. In Environment CEE, the methodology established by ERM is used from the 2022 baseline. In Environment UK, calculations are based on the British Government's emission factors (2024) and the IPCC AR5 GWPs, supplemented by the *EpE Protocol* for emissions associated with waste treatment. In the United States, DEFRA factors are used and only facilities under operational control are included.

In the Water Area, ISO 14064-1 is applied under an operational approach, using emission factors from national and international databases (MITECO, DEFRA, Ecoinvent, IEA, IPCC, EPA, ADEME). In the Construction Area, MITECO 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 and UTE MEL. Finally, as in FCC's Central Services (E1-6_15).

Gross Scope 2 GHG emissions

Below are the gross Scope 2 GHG emissions in tCO_2eq emitted by the FCC Group in 2024 and 2025, using the location-based and market-based approach. As with Scope 1, the information is included by consolidated accounting group; data for investee companies is not currently reported.

Scope 2 GHG emissions (E1-6_01, E1-6_02, E1-6_03)	2024 *	2025
Gross Scope 2 "location-based" GHG emissions (tCO_2eq) (E1-6_09)	450,767.60	500,050.25
Gross Scope 2 "market-based" GHG emissions (tCO_2eq) (E1-6_10)	470,186.88	538,623.47

* Data modified with respect to the 2024 Report.

The 2024 data have been modified with respect to the previous year's report, as the data available for Central Europe from the Environment Area was incorrect and has been corrected for this report.

In the Water Area, location-based emissions are lower than market-based emissions, as the latest emission factor (EF) published for Iberdrola Clientes is higher than the EF for Spain's national mix. This is why the market approach is superior to the location approach. This approximation is only reported for Spain.

Significant changes have been observed compared to 2024 in the FCC Group's Scope 2 GHG emissions, with an approximate increase of 11 % in location-based emissions and 14.5 % in market-based emissions.

The methodologies for calculating the FCC Group's greenhouse gas (GHG) emissions vary according to the business Areas. In the Environment Area, FCCenviro Atlantic applies the MITECO guidelines for Spain and ABC Carbone guidelines for France. FCC Environment CEE uses the methodology of the consulting firm ERM, while FCC Environment USA uses DEFRA emission factors. FCC Environment UK, on the other hand, uses emission factors from the *UK Government GHG Conversion Factors for Company Reporting*. In the Water Area, the ISO 14064-1 standard is applied from an operational perspective, using emission factors from national and international databases (MITECO, DEFRA, Ecoinvent, IEA, IPCC, EPA, ADEME).

In the Construction Area, various methodologies are used, such as ISO 14064-1 and the MITECO 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, as is the case in the FCC Group's Central Services, where the national energy mix (E1-6_15) is also applied.

Gross Scope 3 GHG emissions

As it does not have 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 set out in section 10.2 of ESRS 1, as mentioned in section "a. Scope and perimeter" in section "6.1.1 Basis for preparing the Report", all the information that has been collected on gross Scope 3 GHG emissions in tCO_2eq emitted by the FCC Group in 2024 and 2025 is included below:

Scope 3 GHG emissions (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)	2024	2025
1 - Purchased goods and services (tCO_2eq)	958,615.54	2,154,246.66
2 - Capital goods (tCO_2eq)	72.41	29,484.63
3 - Fuel and energy related activities (not included in Scope 1 or Scope 2) (tCO_2eq)	117,144.38	284,931.69
4 - Upstream transportation and distribution (tCO_2eq)	144,699.21	433,712.74
5 - Waste generated in operations (tCO_2eq)	126,471.00	177,957.71
6 - Business travel (tCO_2eq)	1,802.25	22,299.27
7 - Employee commuting (tCO_2eq)	15,810.57	8,101.44
8 - Upstream leased assets (tCO_2eq)	0.00	988.24
9 - Downstream transportation and distribution (tCO_2eq)	2,351.03	3,629.09
10 - Processing of sold products (tCO_2eq)	578.98	36,830.36
11 - Use of sold products (tCO_2eq)	0.00	0.00
12 - End-of-life treatment of sold products (tCO_2eq)	0.00	65,158.48
13 - Downstream leased assets (tCO_2eq)	0.00	0.00
14 - Franchises (tCO_2eq)	0.00	0.00
15 - Investments (tCO_2eq)	0.00	477,234.43
Total gross emissions (tCO_2eq)	**1,367,545.37**	**3,694,574.73**

During 2025, there have been significant changes in the FCC Group's Scope 3 GHG emissions due to improvements in data collection compared to last year (E1-6_14, E1-6_16).

The business Areas that calculate Scope 3 GHG emissions have used a methodology that complies with the applicable regulations and specific tools. In the case of the Environment Area, it has applied the Spend-Based methodology using DEFRA emission factors and following the recommendations of the *GHG Protocol*. In the Water business Area, the ISO 14064-1 standard is applied from an operational perspective, using emission factors from national and international databases (MITECO, DEFRA, Ecoinvent, IEA, IPCC, EPA, ADEME). The data provided by suppliers relates to brass purchases, while the rest comes from the company's Technical Reporting databases (E1-6_25). FCC Construcción follows the ISO 14064-1 and ENCORD protocols, while applying the emission factors of MITECO, DEFRA, Ecoinvent and the IEA for each of the categories. Finally, in Concessions, UTE MEL uses the calculator provided by the *Oficina Catalana de Canvi Climàtic* (E1-6_15, E1-6_29).

Gross emissions by scope type

The following table shows the data relating to total GHG emissions in tCO_2eq, broken down according to location and market calculation:

GHG EMISSIONS BY SCOPE TYPE	2024	2025
Total GHG emissions by location (tCO_2eq) (E1-6_12)	6,376,473.63	8,923,911.95
Total GHG emissions by market (tCO_2eq) (E1-6_13)	6,395,892.91	8,962,485.18

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, the different Areas of the FCC Group apply different approaches. In the Atlantic platform of the Environment Area, Guarantees of Origin are used in certain plants in Spain, such as Epele, managed at the facility level. For its part, FCC Environment UK consumes 100 % renewable electricity with zero emissions, supplied by *npower* and verified in accordance with the criteria of the *GHG Protocol*.

In the Water Area, an energy purchase agreement is in place with two generating companies that guarantees 100 % renewable electricity from solar, wind and hydro sources for approximately 30 % of its consumption in Spain (E1-6_18, E1-6_19, E1-6_20, E1-6_23).

No information is available 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 (E1-6_21, E1-6_22).

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

The following table reports quantitative data on biogenic CO_2 emissions from the combustion or biodegradation of biomass, broken down by emission scope. As mentioned above, the data reported correspond to the consolidated accounting group.

Biogenic emissions of CO_2 and other greenhouse gases related to biomass	2024*	2025
Biogenic CO_2 emissions from biomass combustion or biodegradation (tCO_2eq) – Scope 1 (E1-6_17)	714,938.11	1,263,299.48
Biogenic CO_2 emissions from biomass combustion or biodegradation (tCO_2eq) – Scope 2 (E1-6_24)	0	0
Biogenic CO_2 emissions from the combustion or biodegradation of biomass in the upstream and downstream value chain (tCO_2e) – Scope 3 (E1-6_28)	4,054.83	0

* Data modified with respect to the 2024 Report.

The 2024 data have been modified with respect to the previous year's report, as the Central Europe section of the Environment Area has adjusted the values with the most up-to-date data for that year and errors in the previous report have been corrected.

There has been a significant increase in Scope 1 biogenic emissions from FCC Environment UK as a result of the acquisition of Urbaser at the end of 2024. The figure includes information on the biogenic fraction of energy from waste, emissions from composting and landfill.

GHG emissions intensity and its connectivity with financial reporting information

The data for 2024 and 2025 are presented below, detailing total GHG emissions by location and by market, in terms of tonnes of CO_2 equivalent per euro of net income.

GHG emissions intensity by net income (E1-6_30, E1-6_31, E1-6_32)	2024	2025
Total GHG emissions (by location) per net income (tCO_2eq/thousand €)	0.70	0.92
Total GHG emissions (by market) per net revenue (tCO_2eq/thousand €)	0.71	0.92

The net revenues used for calculating GHG intensity amounted to €9,700,131 thousand. This figure is reported in the Income Statement of the FCC Group's 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.

The purpose of this section is to provide detailed information on progress in relation to the established targets, in compliance with 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, with the exception of the Water Area, the FCC Group has not identified any projects that it may have developed in its own operations, or to which it may have 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 on the total amount of GHG emissions in tCO_2eq associated with an absorption activity, including transport and storage, to which it has contributed to its upstream and downstream value chain during 2025, with the aim of providing a clear understanding of the quantities and progress in relation to the established targets.

The absorption activity considered consists of carbon fixation through the addition of sewage sludge to agriculture, where its recovery as a biological amendment generates GHG reductions derived from biogenic processes and land use changes.

During this financial year, no GHG emission absorption or storage activities have been carried out in our own operations, nor have any 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 absorption activities (E1-7_07)	2025
Fixation through the addition of sludge to agriculture / Biogenic or due to land use changes (tCO_2eq)	76,977.68
Total (tCO_2eq)	**76,977.68**

The calculation of GHG emissions absorbed in the activity described 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). To do this, the number of tonnes of sludge destined for recovery is multiplied by an emission factor that considers CO_2 fixation. Since this factor reflects carbon capture, its value is negative and is accounted for as a removal (E1-7_08).

Reductions or absorptions of GHG emissions from climate change mitigation projects

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

The Water Area provides more detailed information below on its emissions offsetting initiatives and is currently working to determine the total amount of carbon credits outside the value chain that are 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)	2025
Total (tCO_2eq) (E1-7_10)	3,800.00
Percentage of reduction projects (%) (E1-7_13)	0
Percentage of elimination projects (%) (E1-7_14)	100
Percentage of projects within the EU (%) (E1-7_17)	5

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

The Construction Area, for its part, obtains carbon credits on an annual basis, so it is working on verifying the organisation's carbon footprint and water footprint calculations and is unable to provide specific data on tCO_2eq obtained through carbon credits for the year 2025.

Public statements of GHG neutrality involving the use of carbon credits

The FCC Group has not made any public statements on GHG neutrality, except for the Water Area, where the Lleida Water Service and the Pinyana Association of Municipalities have declared their carbon neutrality for the second consecutive year, certified according to the PAS 2060 standard. To this end, they have offset unavoidable emissions by purchasing and withdrawing carbon credits from the voluntary market that meet international standards and contribute to sustainable development and the SDGs. At present, it has not been possible to determine whether the use of carbon credits in this context is complementary to emission reduction strategies and whether it interferes with the achievement of GHG reduction targets (E1-7_23).

In the Construction Area, progress is being made in this regard through its Climate Change Strategy and its registration in the Carbon Footprint, Offset and CO_2 Absorption Projects Register of the Ministry for the Ecological Transition and the Demographic Challenge (E1-7_21, E1-7_22, E1-7_24, E1-7_25).

2.2. E2 - Pollution

Pollution is an inherent issue in the Group's operations. The emission of pollutants, the generation of microplastics and waste, and accidental spills directly affect ecosystems and the health of communities. It is the company's essential responsibility to minimise the negative effects of its own activity, reinforcing its commitment to sustainability and to its stakeholders.

In this regard, the FCC Group makes a constant effort to prevent pollution and preserve the environment. The company focuses its management on prevention and continuous improvement, incorporating environmental criteria into all phases of its own operations and its value chain. This approach reinforces the effectiveness of the preventive, protective and remedial measures in place, minimising the potential adverse effects of harmful substances on the air, water and soil.

Below is a detailed description of how the Group integrates these measures into its management process, as well as the results of the double materiality analysis, which guide the implementation and monitoring of the policies, targets, actions and metrics established to address the impacts, risks and opportunities associated with pollution.

Material impacts, risks and opportunities

The double materiality analysis has made it possible to identify and assess the material impacts, risks and opportunities for the FCC Group in relation to the sources of pollution emissions present in its activities and in the value chain. The results obtained make it possible to define procedures for managing and monitoring actions and measures aimed at preventing, reducing and remedying pollution.

The results of this analysis in relation to pollution are presented below from the perspective of impact and financial materiality.

Impact materiality

The FCC Group has identified the following material impacts related to air, water and soil pollution, as well as the generation of microplastics.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_07)
Air pollution			
(I-E2.1) Atmospheric pollution resulting from the emission of polluting gases in our own operations (NOx, SOx, VOCs, particulates and metals)	Environment Construction	CU	OP
(I-E2.2) Air pollution from the production of goods and services (NOx, SOx, particu-lates, etc.) in the upstream value chain.	Environment Construction	CU	UVC
Water pollution			
(I-E2.3) Pollution of water bodies as a result of the production and release of leachates.	Environment	CU	OP
Soil contamination			
(I-E2.4) Soil contamination as a result of possible spills of substances (fuels, oils, chemicals and waste).	Environment	CU	OP
(I-E2.5) Soil contamination as a result of the production and release of leachates.	Environment	CU	OP
Microplastics			
(I-E2.6) Release of microplastics as a result of the Group's activities.	Environment	CU	OP

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

There are variations in the results of the double materiality analysis with respect to the 2024 financial year. One notable change is that pollution is no longer a material issue for the Concessions Area, as the impact associated with the emission of polluting gases in its own operations is no longer considered material. In contrast, the Environment Area has incorporated two new impacts related to soil pollution (I-E2.4) and microplastics (I-E2.6) as material. At the same time, the Area no longer considers the impact associated with contributing to the reduction of microplastics (SBM-3_11) to be material.

The impacts are related to the FCC Group's strategy and business model, as they result directly from the activities carried out by the business Areas and their upstream value chain (SBM-3_05). Although these impacts are inherent to the Group's services, the strategies incorporate preventive, protective and remedial measures, such as periodic environmental controls, with the aim of minimising their negative effects on the environment and stakeholders (SBM-3_10). Operational processes and the management approach have been adjusted based on the impacts, incorporating practices and policies aimed at preventing and minimising the adverse effects of pollution on air, water and soil (SBM-3_03).

Financial materiality

Unlike the previous year, in 2025 no material risks or opportunities have been identified in relation to pollution or the impacts or dependencies indicated above (SBM-3_02, SBM-3_03, SBM-3_08, SBM-3_09, SBM-3_10, SBM-3_11).

Finally, regarding the results of the double materiality analysis as a whole, it should be noted that, although this matter is not a material topic for the Water and Concessions Areas, this chapter includes information considered relevant and complementary in this regard.

Policies related to pollution

The company establishes policies and commitments aimed at preventing and reducing pollution, ensuring compliance with current regulations and promoting a culture of continuous improvement. This commitment is transferred to each business Area, which adapts these principles to the nature of its activities and the particularities of the territories in which it operates.

The FCC Group actively promotes sustainable management. An example of this is the FCC Group's Sustainability Policy, which establishes the main strategic lines for sustainable development and the general principles of action within the ESG Framework.

In addition, the business Areas have policies that consider pollution to be a material issue and establish commitments and principles for its prevention and minimisation. The policies of those Areas for which pollution is material are set out below, indicating whether they cover aspects relating to substances of concern and the management of emergencies and incidents.

Area	Policy	Aspects covered		
		Related negative impacts (E2-1_01)	Substances of concern (E2-1_02)	Incidents and emergencies (E2-1_03)
Environment	FCCenviro Policies[6]	✓		✓
Construction	Environmental Policy	✓	✓	✓

For more information: Annex I - FCC Group policies - *Environment.*

The Environment Area carries out various activities in multiple locations and therefore has different policies and commitments that share a common goal: to prevent pollution by controlling emissions and minimising impacts.

For its part, the Construction Area applies its Environmental Policy, which integrates environmental criteria into all phases of the project life cycle. This policy prioritises the prevention of pollution in construction and industrial activities through the responsible use of materials, waste reduction, energy efficiency and protection of the natural environment. It also establishes principles for replacing and minimising the use of substances of concern, promoting less polluting alternatives and adopting preventive measures for their correct handling and storage.

For their part, although the Water and Concessions Areas do not consider pollution to be a material issue, they have also defined policies and commitments in this regard.

[6] In the case of FCCenviro, as it is made up of several geographical platforms, a summary of all the established policies has been produced. This includes the Environmental Management Policy of FCCenviro Atlantic, which was renewed in 2025, the Environmental Policies of FCC Environment CEE (Austria, Czech Republic, Hungary, Poland, Romania, Slovakia and Serbia) and the SHEQ Policy applicable to FCC Environment UK.

The Water Area has a Sustainability Policy that establishes a commitment to prevent, reduce and control pollution and its effects, with a focus on prevention and continuous improvement of environmental behaviour and energy performance.

For its part, the Concessions Area adheres to the Construction Area's Environmental Policy. It also has its own Integrated Management System Policy, which includes the objective of minimising environmental pollution while ensuring compliance with applicable legal and regulatory requirements.

Targets related to pollution

In accordance with the policies defined, the FCC Group has established a set of quantifiable targets that allow for the objective evaluation of progress made in reducing pollution. These results-oriented targets constitute a common reference for the business Areas and facilitate systematic monitoring of the degree of compliance and performance achieved.

The following are the pollution-related targets of the Environment Area, for which the issue is material:

Area	Target	Brief description
Environment	**FCCenviro Atlantic** Achieve a 100 % low-emission vehicle fleet	The objective is to ensure that the entire vehicle fleet is low-carbon, i.e. that it has an "ECO" or "zero emissions" label (CNG, hybrid or electric vehicles). The aim is to reduce NOx emissions associated with vehicle combustion.
	FCCenviro Atlantic - FCC Environnement (France) Integrate environmental improvement commit-ments	The objective encompasses three main areas: reducing carbon impact, optimising waste management and reducing energy consumption. For this reason, France aims to have 60 % of its fleet using green fuels, train 75 % of its workforce in eco-driving, ensure that 100 % of its agencies have selective waste separation and reduce electricity consumption by 5 %.

Area	Target	Brief description
Environment	**FCC Environment UK** Reduce sites in categories D, E and F of the Compliance Scheme	The objective is to reduce the number of sites classified in categories D, E and F of the Compliance Classification Scheme, carried out by the UK Environment Agency (EA), compared to the previous year.
	FCC Environment CEE (Romania) Increase landfill compaction	The objective is to increase landfill compaction to 1.44 t/m³ to optimise capacity and reduce environmental impact.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Targets related to the management of environmental aspects.*

For its part, the Construction Area, for which pollution is also material, is working on the development of quantifiable targets aimed at controlling the pollution generated by its activities, although the definition of these targets is not yet available (MDR-T_14, MDR-T_15, MDR-T_20, MDR-T_21). In the meantime, the Area monitors the effectiveness of its policies and actions to promote continuous improvement in environmental management. This monitoring is based on the Guide to Good Environmental Practices, which is due to be updated to reinforce the requirements for improvement on construction sites (MDR-T_16, MDR-T_17).

As part of this control system, Construction publishes an annual System Review Report (MDR-T_19), which analyses the status and results of operations for review by senior management. This process is reinforced by the work of the Area Sustainability Strategy Monitoring Committee, which is responsible for supervising the degree of compliance with this strategy using the indicators established for this purpose (MDR-T_18).

On the other hand, although pollution has not been identified as a material issue for the Water Area, given the activities carried out, specific commitments have been established in this area, in line with the FCC Group's purpose and approach. These commitments are set out in Aqualia's Sustainability Policy and developed in the 2024-2026 Strategic Sustainability Plan, which promotes the application of processes, practices and materials aimed at preventing, reducing and/or controlling pollution and its effects.

Actions related to pollution

Given the diversity of activities carried out by the FCC Group, various measures have been defined to reduce the impacts associated with pollution, ranging from atmospheric emissions to waste disposal, noise and artificial lighting. All these measures are applied in compliance with the regulations in force in each country in which the Group operates.

During the 2025 financial year, the business Areas have developed various actions aimed at reducing environmental impacts, managing the risks associated with pollution and taking advantage of opportunities for improvement in their operations.

The main actions implemented in this framework are presented below (MDR-A_01).

Air pollution (NOx, SOx, and particulates)

With the aim of reducing atmospheric emissions and improving air quality across all its activities, the FCC Group acts in accordance with criteria of efficiency and prevention, promoting the application of technologies and practices that minimise the generation of polluting gases and particulates, in line with its sustainability and environmental protection strategy.

The main sources of air pollution for the business Areas for which pollution is a material issue are presented below, along with the main actions implemented by each of them:

Area	Main sources
Environment	• Recovery and thermal treatment processes. • Waste management activities. • Use of the vehicle fleet.
Construction	• Dust generation from earthworks and demolition. • Movement of vehicles and machinery.

Area	Acción	Descripción breve
Environment	**FCCenviro Atlantic** Develop the BIOMET project	Research and development project for a new generation of biotechnologies for the pre-treatment and biomethanisation of biogas into biomethane, both from landfills and digesters.
	FCC Environment CEE Strengthen pollution control	FCC Environment CEE carries out a range of integrated actions aimed at reducing emissions and strengthening pollution control in its operations. These measures include, for example, the modernisation of facilities and processes, the improvement of emission control and monitoring systems, and the gradual incorporation of vehicles and solutions with a lower environmental impact.
	FCC Environmental Services Promote the transition to CNG and electric vehicles	There are plans to incorporate 7 electric vehicles and 599 CNG vehicles, significantly reducing the total emissions intensity of the fleet.
	FCC Environmental Services Modernise the TVOC (total volatile organic compounds) system	This involves modernising the VOC exhaust air purification system. This system aims to achieve dust separation of over 99 % and a maximum concentration in the workplace of 0.1 mg/Nm³.
Construction	Improve environmental controls, measurements and analyses	Carrying out environmental controls, measurements and analyses to prevent any type of pollution, including air pollution.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to environmental management.*

For its part, the Water Area has identified emissions generated by vehicles and machinery in networks and plants, as well as those associated with pumping and auxiliary generation equipment, as the main sources of air pollution. In response to these sources, Aqualia is developing various actions aimed at reducing pollution, including the expansion of the sanitation fleet and the elimination of toxic components. For example, the Isla Verde WWTP in Algeciras (Cádiz, Andalusia) has implemented a micro-oxygenation solution that reduces the cost of eliminating hydrogen sulphide (H2S), a corrosive compound responsible for air pollution that is present in the biogas generated during the treatment processes.

At the same time, the Concessions Area identifies sources of pollution derived from transport infrastructure maintenance operations and energy consumption at facilities.

Spills and discharges

The prevention of soil and water pollution through the management of spills and discharges associated with its activities is an important issue for the FCC Group. This commitment is reflected in specific procedures aimed at preventing incidents and ensuring a rapid and effective response to any eventuality under control and prevention criteria.

The main sources of spills and discharges are highlighted below, together with the main actions taken to manage them in the different business Areas where pollution is a material issue:

Area	Main sources
Environment	• Leachate generation. • Wastewater discharges as a result of business activities.
Construction	• Discharge of water contaminated by washing concrete mixers and equipment. • Generation of process wastewater.

Área	Action	Brief description
Medio Ambiente	**FCC Environment CEE**	
	Consolidate actions against spills and discharges	FCC Environment CEE has implemented a series of measures aimed at strengthening the prevention and control of spills and discharges at its facilities. These measures focus on improving the management and storage systems for liquids and hazardous waste, as well as incorporating advanced technologies for the treatment of contaminated water.
	FCC Environment UK	
	Consolidate water and soil management	FCC Environment UK has developed measures aimed at strengthening water management and mitigating the risks of soil and groundwater contamination. These initiatives include bringing drainage systems into line with current regulatory requirements and implementing environmental remediation projects at specific sites.
Construction	Adopt best practices	Application of good practices, such as treating excess water from various construction processes through purification before discharge or performing proper maintenance on machinery.
	Improve environmental controls, measurements and analyses	Carrying out environmental controls, measurements and analyses to prevent any type of pollution, including pollution of soil and water bodies.
	Replace electric bitumen storage tanks	Replacement and commissioning of three electric bitumen storage tanks.
	Prepare reports on emissions, immissions, and water discharges	Pollutant measurements are taken periodically and recorded in various reports on emissions, immissions, and water discharges, depending on the parameter to be measured each year.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to the management of environmental aspects.*

In the Water Area, the main potential sources of spills and discharges are associated with leaks in the sewerage networks and wastewater treatment processes, as well as possible chemical spills at treatment plants. To prevent these risks, the Area has implemented various measures aimed at reducing the likelihood of contamination and improving incident response capabilities.

These actions include the incorporation of new sanitation trucks, electric vehicles and a state-of-the-art robot into the municipal water service of the Mérida City Council, which optimise maintenance and control tasks. Pilot projects have also been developed, such as the installation of pollution warning stations and the implementation of artificial intelligence-based systems for the real-time detection of unauthorised discharges, which facilitates the activation of early warnings and agile decision-making to protect the environment.

Aqualia's 2024-2026 Strategic Sustainability Plan also includes specific measures aimed at preventing water pollution, minimising negative environmental impacts and preventing health risks, especially in contexts with limited basic infrastructure.

Light and noise pollution

The last category analysed corresponds to noise and light pollution, the effects of which may result from the activities carried out by the different business Areas. In this regard, the following potential sources of noise and light pollution have been identified for the Areas where pollution is significant:

Area	Main sources
Environment	• Lighting in plants and landfills. • Noise from machinery, compactors and lorries.
Construction	• Noise from machinery, drilling and transport.

Although no specific actions have been defined exclusively for light and noise pollution, certain measures already in place to prevent other sources of pollution contribute in a complementary manner to mitigating these impacts. In particular, the gradual incorporation of electric vehicles in the Environment Area indirectly reduces the intensity of noise emissions associated with operational activity. Likewise, in the Construction Area, systematic environmental controls, measurements and analyses make it possible to identify and prevent different types of pollution, including noise pollution, acting in a subsidiary manner on this type of impact without constituting actions specifically designed for this purpose.

For the Water Area, given the nature of its activity, light and noise pollution have a minimal impact. However, noise associated with the operation of pumps, blowers and machinery can be identified as possible sources of noise pollution. In the Concessions Area, road traffic and infrastructure maintenance operations are the main sources of noise pollution.

Metrics related to pollution

The FCC Group continuously monitors its pollution-related impacts, collecting key information that allows it to evaluate the efficiency of its prevention and reduction actions. This section provides an overview of metrics related to pollutants and the use of microplastics, consolidating data from all business Areas and facilities under financial and operational control.

The metrics enable analysis of the progress made towards pollution reduction targets. The following sections detail the results obtained in 2025 for the different pollutants and describe the methodologies applied for their measurement, data collection and analysis of any significant variations observed over time.

Pollutants emitted into the air, water and soil

The following table shows the data relating to the main pollutants emitted into the atmosphere by the FCC Group's business Areas during the 2025 financial year, as well as their evolution.

The quantities reported exceed the thresholds established in Annex II of Regulation (EC) No. 166/2006 of the European Parliament and of the Council, which regulates the European Pollutant Release and Transfer Register (E-PRTR).

Volume of atmospheric pollutants emitted (kg/year) (E2-4_01, E2-4_02)	**2024**	**2025**
Methane (CH_4)	58,351,298.92	44,579,802.63
Carbon monoxide (CO)	1,445,808.23	2,513,045.94
Carbon dioxide (CO_2)	1,245,365,651.08	2,823,615,384.71
Nitrous oxide (N_2O)	236,267.55	66,238.88
Volatile organic compounds other than methane (VOCOTM)	333,563.69	700,295.48
Nitrogen oxides (NOx/NO_2)	11,380,959.67	16,815,854.61
Sulphur oxides (SOx/SO_2)	299,322.39	226,156.53
Chlorine and inorganic compounds (HCl)	73,358.02	69,885.67
Particulate matter (PM10)	343,366.51	548,205.72

In 2025, there is a notable increase in most atmospheric pollutants compared to 2024, especially in CO_2, CO, NOx, COVDM and PM10, which show very significant increases. In contrast, certain pollutants such as CH_4, SOx and N_2O decrease, registering lower values than in the previous year. Compounds such as HCFCs, cadmium, mercury and benzene have not been reported as they do not exceed the previously indicated threshold.

Similar to what happened in 2024, emissions to soil have not been monitored or included in 2025. With regard to water, although partial information was available for the Construction Area in 2024, it was not reported as it did not exceed the thresholds. The situation in 2025 follows the same logic of inclusion according to reporting criteria (E2-4_03, E2-4_04).

In the Environment Area, emissions of pollutants into the atmosphere are quantified mainly from a combination of calculations based on published pollution factors, site-specific data and periodic measurements taken at the facilities. Emissions associated with the use of fleet fuels and the burning of biogas in landfills and plants are calculated using the corporate platform "Vision", using consumption data and recognised emission factors. The information includes pollutants from Spain and Portugal, but not from France, as this information is not collected. The increase in carbon dioxide values is largely due to the greater number of waste-to-energy facilities as a result of the purchase of Urbaser by FCC Environment UK.

Thus, in certain facilities, the data comes from regulated measurements carried out by authorised control bodies, the results of which are integrated into internal reporting systems. In general, there is no structured and uniform monitoring of the methodology for quantifying pollutants in the Environment Area, beyond the controls required by the applicable regulations in certain facilities, where measurement and reporting are mandatory and supervised by the competent authorities (E2-4_08, E2-4_09, E2-4_10). When direct measurement is not technically or economically feasible, especially in the case of mobile sources such as the vehicle fleet, indirect methodologies based on recognised emission factors are used (E2-4_15).

The Water Area obtains data by calculating emissions from published emission factors and recognised methodologies. Diffuse methane emissions are estimated according to the PRTR Guide of the Regional Government of Andalusia, based on AP-42, using kg of BOD_5 input, the anaerobically digested fraction and the methane emission factor. Nitrous oxide emissions are calculated by applying the IPCC 2006 factors based on population equivalents. The carbon dioxide generated is considered biogenic. Finally, for methane combustion in boilers, flares and cogeneration, emissions from incomplete combustion are accounted for using the typical efficiencies listed in AP-42. In the absence of measured data, the information is supplemented by emission factors and technical reference guides (E2-4_08, E2-4_09, E2-4_10, E2-4_15).

The Construction Area does not obtain data through direct measurement, but rather from data entered on consumption, transport and earthworks. When required by regulations, periodic internal and external measurements are carried out, some of which are verified by authorised control bodies. For activities without emissions or measured data, the information is supplemented with alternative sources such as the Carbon Footprint (E2-4_08, E2-4_09, E2-4_10, E2-4_15). It is worth noting the significant increase in carbon monoxide and nitrogen oxide emissions by this Area as a result of the increase in the volume of materials used and their transport in projects in Chile and Romania.

Finally, the Concessions Area reports CO_2 emissions, calculated from fuel consumption using official emission factors. The calculation is based on petrol consumption data, with no relevant methodological changes or specific external validation identified. Furthermore, no calculation methodologies other than direct consumption measurement have been used, as the calculation of emissions is based on measured fuel consumption data (E2-4_08, E2-4_09, E2-4_10, E2-4_15).

Microplastics generated or used

The following table shows the evolution of the amount of microplastics that the FCC Group, on a consolidated basis, has generated and used:

Amount of microplastics	2024	2025
Microplastics generated (t) (E2-4_06)	–	13.28
Microplastics used (t) (E2-4_07)	–	0
Total (t) (E2-4_05)	**21(7)**	**13.28**

Between 2024 and 2025, a decrease in microplastic pollution can be observed (E2-4_08).

The microplastics calculation comes exclusively from FCC Environment CEE and is made using an indirect estimate based on fleet activity, as there is no direct measurement or specific external validation. The data are obtained from the kilometres travelled by vehicles in each country. This information is estimated from operational records and multiplied by the tyre wear emission factors published by *Fraunhofer UMSICHT* in the study "*Einfluss von Reifenabrieb*". These factors make it possible to differentiate abrasion rates according to vehicle type and traffic conditions (urban or rural), providing a recognised methodological framework for estimating the contribution of microplastics from tyre wear (E2-4_08, E2-4_09, E2-4_10, E2-4_15).

(7) In 2024, the necessary tools to compile this information in a disaggregated manner were not available.

2.3. E3 - Water and marine resources

Access to drinking water, hygiene and sanitation is a universal right and a basic human need. At the same time, marine resources are part of the life support system for humanity and the planet, as they regulate the global climate system and are key to the economy and human well-being. Both resources are threatened by the consequences of climate change, compromising their availability and the stability of the ecosystems that sustain them.

For this reason, the FCC Group focuses its activity on achieving the Sustainable Development Goal for water and sanitation (SDG 6) by promoting the responsible use, consumption and management of water resources. In particular, the work of the Water Area stands out, whose operational nature contributes to avoiding and preventing damage to water, as well as optimising its use according to water availability.

Below is an overview of how the FCC Group demonstrates its commitment to responsible water resource management based on the results of the double materiality analysis, which guides the implementation and monitoring of its policies, targets, actions and metrics.

Material impacts, risks and opportunities

The double materiality study allows the FCC Group to identify material impacts, risks and opportunities related to water and marine resources. The results of this exercise enable the planning and implementation of efficient management to address priority issues.

The results of this analysis in relation to water and marine resources are presented below from an impact and financial materiality perspective.

Impact materiality

As a result of the FCC Group's double materiality analysis, the impacts identified in relation to water and marine resources are presented below.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_07)
Water consumption and withdrawals				
(I-E3.1) Increased water stress as a result of water consumption in own operations.	Negative	Environment Construction	CU	OP
(I.E3.2) Increased water stress due to water consumption in the upstream value chain.	Negative	Construction	CU	UVC
(I.E3.3) Misuse of resources due to increased unregistered water consumption caused by infrastructure failures and inefficiency.	Negative	Water	ST	OP
Water discharges				
(I-E3.4) Impact on water bodies as a result of wastewater generation in operations.	Negative	Environment Construction	CU	OP
(I-E3.5) Positive impact on water quality through water purification and treatment.	Positive	Water	CU	OP DVC
(I-E3.6) Reduction of water scarcity through the reuse of water from WWTPs.	Positive	Water	CU	OP DVC

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

The results of the double materiality reflect changes with respect to the 2024 financial year. Firstly, the impact of "*Reuse of water in industrial and urban processes, optimising its use to ensure the sustainability of water resources and reduce pressure on natural sources*" in the Water Area, related to the sub-topics of water consumption/extraction and discharges, is no longer material. At the same time, there are impacts that, although they continue to be material for the FCC Group, show differences in materiality between the business Areas themselves (I-E3.1), (I-E3.2) and (I-E3.4). Most notably, for the first time, water and marine resources are material for the Construction Area. On the other hand, the Water business Area has identified three new impacts (I-E3.3) (I-E3.5) (I-E3.6), two of which are positive, related to water discharge, and one negative, related to the misuse of the resource due to a lack of recording and inefficient infrastructure (SBM-3_11).

The above impacts are mainly the result of water consumption, discharges and unsustainable use of this resource, as well as increased water stress as a result of the activities carried out by the FCC Group, based on the strategy and business model framework. The positive impacts stem from the activities carried out by the Water Area (SBM-3_05).

Financial materiality

Furthermore, as a result of the double materiality analysis, the Group has identified the following material opportunity relating to water and marine resources.

Risk/opportunity (SBM-3_02, SBM-3_12)	Type	Area	Financial impacts (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Water consumption and withdrawals				
(F-E3.1) Promotion of alternative water resources.	O	Water	New business opportunities to meet the needs of public administrations due to increased periods of drought and the resulting promotion of alternative water resources.	OP UVC DVC

R: Risk. **O:** Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

Regarding the financial materiality results, two risks in the Water Area related to water consumption, extraction and discharge are no longer material this year. On the other hand, a new material opportunity has been identified in this same Area (F-E3.1) (SBM-3_11).

It should be noted that, although water and marine resources are not material for the Concessions Area according to the double materiality study, this chapter includes related information that the Area considers relevant and complementary.

Policies related to water and marine resources

The relationship between water and business activities can be divided into three main categories: extraction, consumption and discharge. Based on this classification, it is possible to define a management plan and establish commitments aimed at minimising and preventing the negative impacts that operations can have on this resource.

Within this framework, FCC's Sustainability Policy, which sets out the Group's general principles on sustainability, includes the promotion of the responsible use, consumption and management of water resources as a strategic line of action, with the aim of reducing water stress wherever FCC operates.

In line with this approach, the business Areas have policies that reinforce this line of action and specify their commitments in relation to water. These policies are set out below by Area, detailing the aspects they address.

Area	Policy	Aspects covered: Water management (E3-1_01, E3-1_02, E3-1_03, E3-1_04)	Aspects covered: Product and service design (E3-1_05)	Aspects covered: Consumption in water-stressed areas (E3-1_06)
Environment	FCCenviro policies[8]	✓	✓	✓
Water	Sustainability Policy	✓	✓	✓
Construction Concessions	Environmental Policy[9]	✓	✓	✓

For more information: Annex I - FCC Group policies - *Environment*.

[8] In the case of FCCenviro, as it is made up of several geographical platforms, a summary of all the established policies has been produced. This includes the Environmental Management Policy of FCCenviro Atlantic, which was renewed in 2025, the Environmental Policies of FCC Environment CEE (Austria, Czech Republic, Hungary, Poland, Romania, Slovakia and Serbia) and the SHEQ Policy applicable to FCC Environment UK.
[9] The Concessions Area adheres to the Construction Area's Environmental Policy.

The way in which the policies of the different Areas address aspects related to water management, both in the design and development of products and services and in consumption in areas of water stress, responds to the operational nature of each activity. In fact, all business Areas carry out operations in areas at risk of water scarcity, and the affected centres are covered by the scope of their respective policies (E3-1_07, E3-1_08).[10]

In the Environment Area, policies are aligned with the ISO 14001 standard, establishing a commitment to sustainable management and the protection of natural resources, including water. This approach translates into a direct contribution to the Sustainable Development Goals (SDGs) through the optimisation of resource use, the promotion of sustainable practices and the development of emergency plans tailored to each plant (E3-1_01, E3-1_02, E3-1_03, E3-1_04). Added to this is the promotion of new technologies and R&D&I as levers for improving efficiency and strengthening competitiveness, with special attention to areas at risk of water stress, where specific consumption reduction measures are applied (E3-1_05, E3-1_06).

In the Water Area, whose activity is directly linked to the resource, its Sustainability Policy includes commitments aimed at efficient water management, focused on optimising its use and minimising losses (E3-1_01-04, E3-1_06). These commitments are reflected in the promotion of processes, practices and materials that improve performance in water resource consumption (E3-1_05).

For its part, the Construction Area addresses water management and the protection of water resources in its Environmental Policy, incorporating criteria related to the efficient use of resources, the control of discharges and the preservation of aquatic ecosystems (E3-1_01-04). The Area also requires the integration of environmental criteria into the design of works and infrastructure, with the aim of minimising impacts on water resources. In line with this approach, FCC Construcción is advancing in its commitment to reducing water consumption, including in areas at risk of water scarcity, by incorporating water footprint as a strategic indicator (E3-1_05, E3-1_06).

Finally, in the case of the Concessions Area, and in line with this framework of responsibility, its activities are governed by the Construction Area's Environmental Policy and by its own Management Policy, which incorporates the sustainable and efficient use of resources among its principles of action.

[10] With the exception of FCC Environmental Services, which, although it does not have policies that specifically address water stress because it currently prioritises other areas of management, relies on compliance with permits and regulatory practices as its main mechanism (E3-1_07).

First publication of the Construction Area Water Footprint Report

With the aim of strengthening responsible water management and deepening knowledge of its impact on the company's activity, FCC Construcción has prepared and published its first Water Footprint Assessment Report in 2025. This exercise represents a significant milestone, as it independently implements the calculation of the water footprint in accordance with the guidelines of the *Water Footprint Network*.

The report includes the inventory for the 2024 financial year for activities carried out on construction sites and at fixed centres located in various countries in Europe, America, the Middle East and Oceania. The analysis covers both direct and indirect consumption of water resources, allowing the use of water associated with operations to be quantified and its distribution throughout the processes to be understood.

The results obtained provide a solid technical basis for identifying the areas of greatest impact and guiding the definition of measures to improve resource management.

For more information: Visit the following link -Water Footprint Assessment Report 2024.

With regard to the oceans and seas, although this is not a material issue for the business Areas, practices aimed at their protection are being developed, in line with SDG 14 "Life Below Water". In this context, FCC Medio Ambiente has been the first Spanish entity to obtain the ICTE's Q Certification for Tourism Quality for its work in beach cleaning, while Aqualia promotes R&D&I projects linked to marine resources (E3-1_09).

Targets related to water and marine resources

Based on the framework established by the FCC Group's policies and commitments and considering the impacts associated with the areas in which it operates, the different Areas have defined specific targets in relation to water. These targets seek to reinforce increasingly efficient management of the resource and to advance in the reduction of water consumption.

The following are the voluntary measurable targets that address the identified material impacts related to water resources for the Environment and Water Areas (E3-3_08).

Area	Targets	Brief description
Environment	Promote efficient water use	Ensure that 100 % of water consumption comes from sources other than the mains water supply.
Water	Reduce water consumption	Reduce the percentage of non-revenue water (NRW) in relation to the total volume of water injected into the distribution network.
		Achieve a reduction in the volume of non-revenue water per kilometre of network through the implementation of management practices that ensure its optimised use.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Targets related to the management of environmental aspects.*

Both targets show positive progress towards their achievement. In the Water Area, the targets set out in the Strategic Sustainability Plan (PESA) are subject to annual monitoring to assess the degree of compliance, identify possible deviations and apply the necessary corrective measures.

The Construction Area has not established, nor does it plan to establish, measurable, results-oriented targets related to water and marine resources. Finally, the Area does not monitor whether its policies and actions are effective in addressing the main impacts, risks and material opportunities of water and marine resources (MDR-T_14, MDR-T_15, MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19, MDR-T_20, MDR-T_21).

Actions related to water and marine resources

Controlling water consumption is crucial given the essential nature of this resource and the challenges associated with its scarcity. Aware of this premise, the various business Areas implement measures aimed at mitigating the adverse impacts of their activities and contributing to the preservation of water resources.

The work of the Water Area is particularly noteworthy. Through its activities, the company is committed to maximising efficiency in the use of this resource in all phases of the water cycle:

1. **Abstraction.** Water supply sourced from various origins, including seawater, desalinated wells and natural springs.
2. **Drinking water treatment.** The quality of drinking water is ensured. Treatment plants apply specific technologies adapted to the source and characteristics of the water.
3. **Desalination.** Processes are implemented to maximise the use of water resources and address water scarcity.
4. **Distribution.** Potable water is distributed through a structured network from main storage facilities to municipalities and buildings, ensuring efficient access for the population.
5. **Collection.** Discharges from buildings and stormwater runoff are channelled to treatment facilities through the sewerage system, where they are managed for reuse or controlled discharge.
6. **Wastewater treatment.** Treatment plants improve the physical and sanitary characteristics of wastewater.
7. **Reuse.** Treated water is used for various applications such as park irrigation, cleaning activities and the restoration of ecological flows.

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

Industrial water treatment	The design, construction and operation of facilities adapted to the needs of industry is carried out, providing tailor-made solutions for customers through the supply of state-of-the-art equipment and technical assistance.
Irrigation infrastructure management	It participates with irrigation communities and agricultural entities to manage and maintain irrigation infrastructure. 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.

Below are details of the main action carried out in the Water Area, aimed at managing the material impacts associated with water resources. This action is structured in two dimensions (reducing unregistered water volumes and improving the efficiency of distribution networks) and has made positive progress towards meeting the established objective.

Area	Action	Brief description
Water	Reduce water consumption	Reduce unregistered water volumes by improving the efficiency of water distribution networks.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to environmental management.*

The Environment Area also requires the use of water resources to carry out its activities. The main activities involving greater interaction with water are presented below, along with the measures implemented to ensure its proper management.

Main activities involving water consumption

- Cleaning and maintenance of gardens and green areas
- Street washing service
- Ornamental fountain maintenance
- Maintenance and use of facilities by workforce
- Operation of waste treatment plants

Area	Action	Brief description
Environment	**FCCenviro Atlantic - FCC Environnement (France)** Raise awareness and monitor water consumption	Raise workforce awareness of eco-friendly practices by monitoring activities with the highest water consumption.
	FCC Environment CEE Implement a reverse osmosis leachate water treatment system	Install a reverse osmosis system in the Zohor landfill area (Slovakia) to significantly improve the quality of treated leachate by achieving high efficiency in the removal of contaminants.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to environmental management.*

In the Construction Area, water is a necessary resource for construction processes. Given that these processes can have an impact on the availability and conservation of this resource, the activities that involve its consumption are set out below, as well as the actions taken to manage it properly.

Main activities involving water consumption

- Concrete curing
- Dust control
- Cleaning of cooling equipment and machinery

Area	Action	Brief description
Construction	Calculate and verify the water footprint	Obtain a reliable, comparable and verified measurement of water consumption and use in FCC Construcción's activities, identifying critical points of water stress and enabling future reduction, efficiency and mitigation measures to be established.
	Analyse Matinsa's water footprint	Calculate Matinsa's water footprint for the first time, analysing the data, drawing conclusions and establishing future actions to be taken.
	Monitor water consumption in real time	Monitor water consumption in real time and achieve real control of consumption with the ability to detect leaks that involve a loss of natural resources.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to environmental management.*

Finally, although not relevant to the business, the Concessions Area promotes responsible water use through awareness-raising and training activities aimed at its employees.

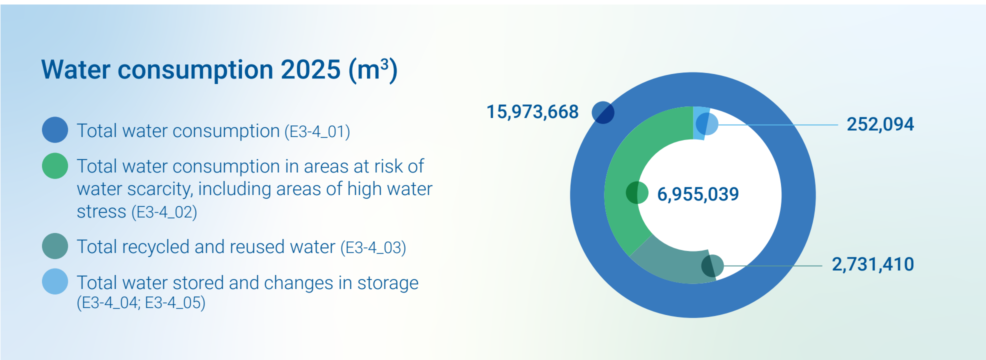
Metrics related to water and marine resources

Water consumption

In line with the targets established based on the material impacts and risks identified by the FCC Group, and in accordance with the disclosure requirements of section E3-4 on water consumption, the relevant consolidated metrics are shown below. The disclosure of quantitative data in this area is crucial for monitoring the company's performance with regard to water resources, as well as for identifying any progress made in relation to the targets and targets set out above.

Water consumption associated with the company's own activities

The data relating to water consumption during the 2025 financial year are shown below.



Water consumption	2024	2025
Total water consumption (m^3)	16,072,907.34	15,973,668.23
Total water consumption in areas at risk of water scarcity, including areas of high-water stress (m^3) (E3-4_02)	6,883,452.07	6,955,039.23
Total water recycled and reused (m^3) (E3-4_03)	2,807,947.68	2,731,409.82
Total water stored and changes in storage (m^3) (E3-4_04; E3-4_05)	353,165.60	252,094.03

The FCC Group has relied on the classification contained in the *WRI Water Risk Atlas* to identify locations subject to water stress. On the other hand, the data disclosed comes from direct measurement of consumption through bills and/or meters and, in cases where this information is not available, estimates have been made based on internal methods and the cost of water at the average price for the country. In the case of Spain, the criteria established by the competent body for the basin, generally the corresponding Hydrographic Confederation, are usually followed, thus ensuring that the process complies with current guidelines in Spain on water management (E3-4_06).

The percentages of information obtained from the different sources are shown below (E3-4_07):

About Aqualia, water is managed as a central element of its business model, and its analysis and metrics have therefore been developed from this perspective. For this reason, some specific data on own consumption has not been reported. However, the need for this information in the future has been identified and, during 2026, work will be done to obtain it, establishing a starting point that will allow for its monitoring, although initially it will not be possible to cover all the countries in which it operates.

Water intensity ratio

The water intensity ratio measures the efficiency of water resource use, relating the company's water consumption to the net profit (in millions of euros) derived from the Group's activity. This indicator allows the environmental impact to be assessed and opportunities for savings and optimisation in the FCC Group's water management to be identified.

Water intensity of own operations (E3-4_08)	2024	2025
Total water consumption (m^3)	16,072,907.34	15,973,668.23
Net income (millions of euros)	9,070.55	9,700.13
Water intensity ratio (m^3/millions of euros)	1,771.99	1,646.75

2.4. E4 - Biodiversity and ecosystems

Business activities rely on the resources and services provided by natural systems. Habitat degradation, species loss and ecosystem disruption can compromise resource availability, environmental stability and business continuity, making biodiversity and ecosystems a key factor in operational resilience and long-term value creation.

For this reason, the protection of biodiversity and the conservation of ecosystems are a strategic line in the FCC Group's Sustainability Policy. The company recognises the value of natural environments as an essential support for the development of its activities and is committed to managing its operations in a manner compatible with the preservation of habitats and ecosystem services.

This commitment is reflected in the integration of environmental criteria into the planning, execution and maintenance of its projects, through actions aimed at preventing impacts, promoting the conservation and restoration of the areas involved and encouraging the responsible use of natural resources.

The following section explains how the FCC Group manages biodiversity in its operations, based on the results of the double materiality analysis, which guides the definition and monitoring of policies, targets, actions and metrics associated with the prevention of impacts on biodiversity and ecosystems.

Material impacts, risks and opportunities

The double materiality study allows us to identify the material impacts, risks and opportunities for the FCC Group related to biodiversity and ecosystems. The results of this exercise enable us to plan and implement efficient management to address priority issues.

The results of this analysis in relation to biodiversity and ecosystems are presented below from an impact and financial materiality perspective.

Impact materiality

As a result of the double materiality analysis, the material impacts related to biodiversity and ecosystems in the business Areas are identified below, considering their relevance to stakeholders.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_07)
Factors with a direct impact on 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.	Negative	Construction	CU	OP
(I-E4.2) Ecosystem disruption resulting from timber extraction and quarrying in the upstream value chain.	Negative	Construction	CU	UVC
(I-E4.3) Removal of invasive alien species.	Positive	Water	ST	OP DVC
(I-E4.4) Impact on biodiversity as a result of pollution (air, noise, spills, discharges, etc.) caused by operations.	Negative	Construction Water	CU	OP
(I-E4.5) Improvement of aquatic ecosystems.	Positive	Water	CU	OP DVC
Impacts on the extent and condition of ecosystems				
(I-E4.6) Soil degradation, compaction and desertification as a result of the company's activities. *	Negative	Construction	CU	OP
(I-E4.7) Soil enrichment through the recovery of WWTP sludge.	Positive	Water	CU	OP DVC

*Impact directly related to disclosure requirement (E4.SBM-3_05) concerning soil degradation, desertification or land sealing.

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

The material impacts on biodiversity and ecosystems derive mainly from the Group's Water and Construction Areas' own activities, as a direct consequence of its business model and value chain, particularly due to the location and execution of works, the use of natural resources and actions aimed at restoring and improving ecosystems (SBM-3_05). It should be noted that the Construction Area no longer considers the impact on the status of species resulting from its works to be material, as it is included as part of the impacts driving the direct effect on biodiversity loss (SBM-3_11).

In the rest of the FCC Group's Areas, no significant impacts have been identified that would justify considering this standard as material. This represents a change from the previous year, when the Environment Area identified both positive and negative material impacts. This year, it has been concluded that the nature of the activities carried out by the Environment Area has a more limited interaction with the critical elements of natural capital, and therefore no relevant effects have been identified that require specific management in this area (SBM-3_11).

Financial materiality

Likewise, as a result of the double materiality analysis, the Group has identified the following material risk generated by pollution and the consequent loss of biodiversity.

Risk/opportunity (SBM-3_02, SBM-3_12)	Type	Area	Financial effects (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Factors directly impacting biodiversity loss				
Poor quality of discharges and emissions and their impact on the state of ecosystems.	R	Water	Legal and reputational risk, as well as loss of income due to remediation costs and possible loss of operating permits, which affect business continuity.	OP

R: Risk. O: Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

Although the double materiality analysis carried out across all business lines identified a material risk related to biodiversity and ecosystems in the Water Area, neither this Area nor the Construction Area has subsequently carried out a scenario analysis to assess the effect of these risks on the company's resilience (E4-1_01, E4-1_02). At group level, FCC has not defined specific financial management measures or developed an analysis of the resilience of the business model in relation to biodiversity and ecosystems (E4-1_03, E4-1_04, E4-1_05, E4-1_06).

As in the previous year, no material risks or opportunities related to biodiversity and ecosystems have been identified for the other Areas (SBM-3_11). However, it should be noted that, although this issue is not material for the Environment and Concessions Areas, it has been considered appropriate to include additional information in this chapter.

In this regard, and with the aim of providing a more comprehensive analysis of the relationship between the FCC Group's operations and biodiversity, the sites considered material and the activities that may have an impact on environmentally sensitive areas have been identified in detail. This approach allows for the assessment of the ecological status and possible impacts on vulnerable soils, habitats and species, reinforcing transparency in the management of impacts, risks and dependencies.

For more information: Annex II - Additional information on ESRS disclosure requirements - *Additional detailed information on ESRS E4*

Analysis of nature-related risks and opportunities: Water Area

A significant step forward in Aqualia's ambition to preserve natural capital has been the analysis of nature-related risks and opportunities carried out in 2024. This analysis was developed using the LEAP methodology proposed by the *Taskforce on Nature-related Financial Disclosures* (TNFD) and the Corporate Sustainability Reporting Directive (CSRD) in order to define the nature-related impacts, dependencies, risks and opportunities arising from its activities.

The process was structured in five consecutive phases of analysis:

1. **Scope:** the scope of Aqualia's activity to which the LEAP methodology is applied is defined.
2. **Location of sensitive facilities:** Aqualia's activities and locations that are most sensitive in their interaction with nature are identified.
3. **Identification and assessment of impacts and dependencies:** the main impacts and dependencies of Aqualia's core activity on nature are identified, assessed and prioritised.
4. **Identification and assessment of risks and opportunities:** the risks and opportunities of Aqualia's main activity in relation to nature are determined, assessed and prioritised.
5. **Identification of priority facilities:** those facilities that, being sensitive, present associated priority risks are identified.

This analysis includes facilities corresponding to four technologies:

- Drinking Water Treatment Plants (DWTP)
- Wastewater Treatment Plants (WWTP)
- Seawater Desalination Plants (IDAM)
- Brackish Water Desalination Plants (BWDP)

Based on this work, the Water Area has not identified any operations carried out by the organisation that affect endangered species (E4.SBM-3_06).

For more information: Annex II - Additional information on ESRS disclosure requirements - *Detailed additional information on ESRS E4*

Policies related to biodiversity and ecosystems

The general framework established in the FCC Group's Sustainability Policy includes considerations on biodiversity and ecosystems appropriate to the operational characteristics of its activities, contributing to the maintenance of natural capital, promoting biodiversity conservation and supporting ecosystem recovery.

On this basis, each business Area specifies its commitments through its own policies, tailored to the nature of its operations and the impacts and risks associated with them. These policies promote practices that minimise pressure on the environments in which the Areas operate and move towards more sustainable operating models that are aligned with current regulatory obligations.

In this context, the Water and Construction business Areas have policies that address issues related to biodiversity and ecosystems, in line with the material issues identified in the double materiality analysis.

The policies of these Areas are listed below, together with the key general aspects they address:

		Aspects covered					
Area	Policy	Drivers of biodiversity loss (E3-1_01, E3-1_02, E3-1_03, E3-1_04)	Material impacts (E4-2_02)	Material dependencies, risks and opportunities (E4-2_03)	Value chain traceability (E4-2_04)	Production, sourcing and consumption	Social impacts (E4-2_06)
Water	Sustainability Policy	✓	✓	✓	✓	✓	✓
Construction	Environmental Policy	✓	✓	✓	✓	✓	✓

For more information: Annex I - FCC Group policies - *Environment.*

In addition, these policies cover specific aspects such as habitat protection, responsible use of land and marine resources, and the promotion of measures to prevent deforestation and properly manage the impacts associated with its owned, leased or managed operating centres in sensitive areas.

		Aspects covered			
Area	Policy	Policy for operational centres in biodiversity-sensitive areas (E4-2_17)	Sustainable land/ agricultural practices or policies (E4-2_18)	Sustainable ocean and sea practices or policies and seas (E4-2_19)	Policies to address deforestation (E4-2_20)
Water	Sustainability Policy	✓		✓	✓
Construction	Environmental Policy	✓	✓	✓	✓

In addition, other Areas of the Group also have policies and commitments in this regard, even though biodiversity and ecosystems are not a material issue for their activities.

Within the Environment Area, FCCenviro Atlantic has an Environmental Management Policy that reinforces its commitment to biodiversity in urban environments through the maintenance and conservation of parks and gardens. It is also committed to implementing specific initiatives to protect biodiversity at its waste treatment and disposal facilities.[11]

For its part, the Concessions Area adheres to the Construction Area's Environmental Policy and has also Integrated Management System Policies in place. These policies aim to ensure the protection of the environment by guaranteeing compliance with applicable legal and regulatory requirements.

[11] FCC Environnement (France) operates under the principles of the FCCenviro Atlantic policy, which incorporates a commitment to environmental preservation.

Targets related to biodiversity and ecosystems

Biodiversity and the state of ecosystems play a role in the FCC Group's environmental management, which focuses its actions on conserving natural capital and reducing the impacts associated with its activities. To this end, the company sets targets that enable it to measure its contribution and make systematic progress in protecting species, habitats and ecosystem services. The targets defined by the different business Areas on this matter are presented below.

Area	Targets	Brief description
Water	Develop projects for biodiversity protection and ecosystem recovery	Achieve the implementation of five new projects aimed at protecting biodiversity and restoring ecosystems during the period 2024-2026, within the framework of the Aqualia Strategic Sustainability Plan (PESA).

For more information: Annex II - Additional information on ESRS disclosure requirements - *Targets related to environmental management.*

It should be noted that the Construction Area is working on the development of quantifiable targets aimed at the conservation of biodiversity and ecosystems (MDR-T_14, MDR-T_15, MDR-T_20, MDR-T_21).

In addition, FCC Construcción monitors the effectiveness of its policies and actions by identifying, measuring and evaluating the impact on all works located in areas sensitive to biodiversity, under the scope of ISO 14001 certification (MDR-T_16, MDR-T_17). As part of this control system, the Area publishes an annual (MDR-T_19) System Review Report, which analyses the status and results of operations for review by senior management. In addition, it has a Sustainability Strategy Monitoring Committee (MDR-T_18), responsible for supervising the degree of compliance with this strategy through specific indicators, ensuring the integration of environmental criteria in the planning and execution of operations and, specifically, reinforcing the protection of natural capital and the conservation of biodiversity.

Although there are no quantifiable results-oriented targets, the Area includes voluntary goals related to ecosystem conservation. One example is the Area's commitment to the fish population; by 2025, the Manzanares ecosystem will have been improved through an increase in the native fish population in the river.

For its part, although the issue has not been identified as material for the Environment Area, relevant targets that promote biodiversity have been promoted. Specifically, FCC Medio Ambiente (Spain) includes in its 2050 Strategy the target of raising awareness among 100 % of its own workforce on issues related to the protection of biodiversity, although no specific actions have yet been taken to advance this goal.

Actions related to biodiversity and ecosystems

The protection of biodiversity and ecosystems is particularly important in environments where the Group's activities may place significant pressure on the natural environment. From this perspective, the business Areas develop specific actions to prevent, reduce or offset the identified impacts.

During the 2025 financial year, the Water and Construction Areas, for which this issue is material, have developed various actions to reduce the effects on biodiversity loss in their operations, as described below:

Area	Action	Brief description
Water	Identify protected areas	Analyse the sensitivity of the ecosystems where Aqualia operates through the RiesgosAqualia project, identifying facilities in vulnerable areas and assessing impacts, risks and opportunities related to biodiversity.
	Promote initiatives with local communities to foster biodiversity	Promote projects and collaborations with the local community to preserve biodiversity and reduce environmental impact, within the framework of the climate change adaptation strategy.
Construction	Implement ecosystem restoration and green space creation measures	Conserve biodiversity by mitigating negative impacts on habitats and species, implementing ecosystem restoration measures and creating green areas.
	Strengthen the native fish population in the Manzanares River	Increase the population of native species through pond breeding and their subsequent release into the river, ensuring the conservation of Iberian species such as the red roach, chub, nase and cobitid loach.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to the management of environmental aspects.*

In addition, the Environment Area has promoted various actions aimed at protecting biodiversity, despite this not being relevant to the business. These include the installation of elements that encourage the presence of wildlife, such as beehives in landfills, nest boxes, flower meadows, trees in treatment facilities and insect hotels, thus contributing to the recovery of pollinators and native species in urban and managed environments. Actions have also been carried out to remove invasive species, ecological restoration projects through waste clean-up and the recovery of urban spaces, with funding from the European Next Generation funds. All these initiatives ensure compliance with applicable legal requirements and integrate environmental criteria into the planning and execution of operations.

The set of actions implemented contributes to minimising the effects associated with the FCC Group's activities, both in its operations and in the value chain, which can lead to biodiversity loss and ecosystem degradation. Through preventive measures, the aim is to reduce pressure on the natural environment and promote the recovery of altered spaces through environmental monitoring and collaboration with specialised entities.

Metrics related to biodiversity and ecosystems

In order to effectively assess the management of impacts on biodiversity and ecosystems, the FCC Group collects key metrics that reflect the performance of its operations. This section provides information on the progress made towards the defined targets, integrating consolidated data from all business Areas.

Sites located in sensitive areas

The FCC Group has identified sites located in areas that are sensitive from a biodiversity perspective and that could be affected by its operations. This has made it possible to locate facilities located within or near protected areas or sites of special ecological importance.

The number of places close to these sites and their surface area in hectares is presented below, including land owned, leased or managed by the business Areas.

Sites located within or near protected areas or key biodiversity areas	2024*		2025	
	Number (E4-5_01)	Hectares (E4-5_02)	Number (E4-5_01)	Hectares (E4-5_02)
Sites owned by FCC	154	85.21	154	541.91
Sites leased by FCC	0	0	0	0
Sites managed by FCC	235	582,338.47	246	528,561.97

* Data modified with respect to the 2024 Report.

In the 2024 report, the Construction Area reported the surface area of managed sites in square metres m². The data has been corrected and reported in hectares.

To understand the effect of its operations on biodiversity, the FCC Group has integrated information from internal and external activities focused on ecosystem conservation and restoration. Various business Areas participate in forest restoration and CO_2 emissions compensation initiatives, including actions in areas close to protected areas, complemented by spatial analyses that assess the proximity of their operations to environments of high ecological value.

In different countries, some subsidiaries have identified that certain activities, such as aggregate extraction and mining, have a direct impact on land use and water and marine resources. However, no significant changes are expected in the next five years in ecosystem management, landscape configuration or habitat connectivity. To mitigate negative impacts, environmental impact studies and assessments are carried out, restoration projects are implemented in affected areas, soil monitoring is conducted, and sustainable forest management programmes are implemented. Despite this, some Areas do not have comprehensive metrics on biodiversity and ecosystems, although it is expected that in future years more detailed and specific data will be provided for certain projects and business lines (E4-5_04).

The increase in the number of owned facilities is due to improved data collection by FCC Environment UK. Last year, no sites were reported, while this year, owned facilities/landfills within 15 km of a protected area have been identified.

2.5. E5 - Resource use and circular economy

Resource use and the transition to circular models have become key aspects in addressing the current challenges of industrial activity. Pressure on natural raw materials and the increase in waste are forcing us to rethink the way materials are produced, consumed and managed.

In this context, the FCC Group promotes solutions that favour longer life cycles, the revaluation of materials and the reduction of dependence on virgin resources through advanced waste management and recycling practices.

This approach makes it possible to transform waste into new opportunities, reduce the volume of materials sent to landfill and optimise available resources. By prioritising reuse, recycling and the use of alternative materials, we are helping to alleviate pressure on ecosystems and improve the efficiency of production processes.

Below is an overview of how the FCC Group is making progress in improving resource use and integrating circular economy practices, in line with the results of the double materiality analysis.

Material impacts, risks and opportunities

The double materiality study identifies the material impacts, risks and opportunities for the FCC Group related to resource use and the circular economy. The results of this exercise enable the planning and implementation of efficient management to address priority issues.

The results of the analysis in relation to resource use and the circular economy are detailed below from an impact and financial materiality perspective.

Impact materiality

As a result of the FCC Group's double materiality analysis, the impacts identified in relation to resource inputs and outputs, as well as waste management, are set out below:

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_07)
Inputs and use of resources				
(I-E5.1) Depletion of natural resources resulting from the production of goods and services in the upstream value chain	Negative	Environment Construction	CU	UVC
(I-E5.2) Reduction of natural resource consumption through the reuse and utilisation of industrial waste and by-	Positive	Construction Concessions	CU	OP
Resource outflows related to products and services				
(I-E5.3) Waste recovery and process optimisation to obtain new by-products useful in various sectors	Positive	Environment	CU	OP
(I-E5.4) Optimisation of resources through the recovery of by-products from the water cycle, generating biogas, biofertilisers and brines	Positive	Water	CU	OP DVC
Waste				
(I-E5.5) Water and soil pollution resulting from waste generation in operations	Negative	Environment Concessions	CU	OP
(I-E5.6) Pollution resulting from the generation of hazardous waste in the upstream value chain	Negative	Construction	CU	UVC
(I-E5.7) Reuse of inert materials, effluents and wastewater, avoiding their transfer to landfill sites	Positive	Construction	CU	OP
(I-E5.8) Recovery and management of own and third-party waste resulting from the company's activity	Positive	Environment	CU	OP

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

In relation to the results of the impact materiality analysis, there have been changes compared to the previous year. Firstly, the positive impacts "Reuse of natural resources as a result of waste treatment activities", "Reduction in resource consumption through the introduction of more efficient construction techniques and designs, using highly durable materials designed for easy refurbishment" and "Production of new useful by-products and biofuels as a result of waste recovery and reuse" are no longer considered material for the Group. In contrast, three new material positive impacts have been identified, two of which are linked to resource outputs (I-E5.3, I-E5.4) and one to waste management (I-E5.7).

The nature of the activities carried out by the Environment, Construction and Concessions Areas implies the existence of various material negative impacts associated with the intensive use of resources and the generation of waste. Among these impacts, the depletion of natural resources derived from operational processes and the management of materials specific to these activities (SBM-3_05) stands out.

At the same time, the Areas generate positive impacts through practices aimed at a more efficient and circular use of resources. The recovery of materials, the optimisation of processes and the use of by-products make it possible to transform flows that were previously considered waste into opportunities for value creation, reducing pressure on natural resources.

Financial materiality

Similarly, the Group assesses the risks and opportunities related to the circular economy and resource use, always analysing their financial effects. The risks and opportunities that have been identified as material for the Areas are set out below:

Risk/opportunity (SBM-3_02, SBM-3_12)	Type	Area	Financial effects (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Inputs and use of resources				
(F-E5.1) Increase in the cost of raw materials and supplies.	R	Environment Construction	Reduced profit margins and increased operating costs for contracts (M).	OP
(F-E5.2) Shortage or interruption in the supply of necessary materials.	R	Construction	Decreased productivity and disruptions to the company's activity (M).	OP
(F-E5.3) Delays and interruptions in operations due to a lack of materials as a result of a lack of resources in the upstream value chain.	R	Construction	Increased operating costs due to delays in operations caused by a lack of materials in the value chain (M).	UVC
(F-E5.4) Changes in customer perception of renewable and recycled materials.	O	Construction	Revenue through the provision of products and services that meet environmental criteria for the use of recycled and renewable materials, in line with new customer preferences.	OP
(F-E5.5) Energy recovery from waste and industrial revaluation.	O	Water	Transformation of discarded materials into new opportunities to convert them into useful or value-added products. These cease to be a cost and become a potential source of income and an element that drives the competitiveness of the Area.	OP UVC
Waste				
(F-E5.6) New regulations on waste management.	R	Environment Construction	Increased capital expenditure and risk of regulatory non-compliance due to the introduction of new waste management regulations, which could also require additional unplanned investments.	OP

R: Risk. O: Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

The results of the double materiality analysis have not shown any changes in material risks. However, in relation to opportunities, there have been changes compared to the previous year, resulting from the identification of a new material opportunity in the Water Area, associated with the energy recovery of waste and its industrial revaluation (SBM-3_11).

Policies related to resource use and circular economy

Within the framework established by the Corporate Sustainability Policy, which includes a commitment to respect the principles of the circular economy, FCC's various business Areas directly integrate the responsible use of resources and the circular economy through their specific policies. These policies enable the management of associated impacts and the anticipation of possible risks, reinforcing the Group's commitment to the rational and efficient consumption of resources, as well as to circularity and waste recovery.

Below is a list of the policies of the different business Areas of the FCC Group, together with the key aspects they address in terms of resource use and the circular economy, a material issue for all Areas.

Area	Policy	Aspects covered	
		Phasing out the use of virgin resources (E5-1_01)	Supply and use of renewable resources (E5-1_02)
Environment	FCCenviro policies[12]	✓	✓
Water	Sustainability Policy		✓
Construction	Environmental Policy[13]	✓	✓
Concessions	Integrated Management System Policy		✓

For more information: Annex I - FCC Group policies - *Environment*.

Both FCCenviro's policies and FCC Construcción's Environmental Policy promote the transition towards the gradual abandonment of virgin resources through their commitment to the circular economy. This involves reducing the consumption of natural raw materials, prioritising the use of recycled materials and industrial by-products, and encouraging reuse and recycling in production processes (E5-1_01).

With regard to sustainable sourcing and the use of renewable resources, the FCC Group integrates this approach across all its business Areas, adapting it to the nature of each activity. In the Environment Area, this commitment takes the form of prioritising recycled and eco-designed materials, reusing resources and energy recovery, as well as collaborating with suppliers who apply certified environmental standards. In the Water Area, sustainable resource management is addressed through process optimisation and the application of practices aimed at improving consumption efficiency and environmental performance. For its part, the Construction Area incorporates local sourcing criteria and promotes circular economy models that favour a more efficient and responsible use of resources, together with measures to minimise and recover waste. This approach is also applied by the Concessions Area by integrating the sustainable use of resources into its management system, promoting operational efficiency, environmental protection and the reduction of impacts associated with its activity (E5-1_02).

Targets related to resource use and circular economy

The FCC Group sets specific targets on circular economy and resource use that guide the actions of its various business Areas, reinforcing sustainable sourcing and the use of renewable resources. These targets seek to ensure compliance with current environmental legislation and strengthen relationships with stakeholders.

Area	Target	Brief description
Environment	**FCCenviro Atlantic** Meet the EU's 2035 targets for waste management	European directives stipulate that by 2035, 65 % of municipal waste must be recycled or reused and only 10 % can be sent to landfill, which means increasing energy recovery to approximately 25 %. To meet these targets, municipal management needs to strengthen recycling, biological treatment and energy recovery, gradually reducing landfill disposal.

(12) In the case of FCCenviro, as it is composed of several geographical platforms, a summary of all established policies has been produced. This includes the FCCenviro Atlantic Management Policy and the Environmental Policies of FCC Environment CEE (Austria, Czech Republic, Hungary, Poland, Romania and Slovakia), as well as the SHEQ Policy and the Procurement Policy applicable to FCC Environment UK.

(13) The Concessions Area adheres to the FCC Construcción Environmental Policy.

Area	Target	Brief description
Water	Increase sludge recovery in WWTPs	Sustainably increase the proportion of sludge recovered from the total generated in the Area's treatment plants, with the goal of reaching 98 % recovery by 2026.
	Increase the use of reused water	Increase the proportion of reused water by 2 % each year, promoting more efficient management of the resource through practices that optimise its use, reduce losses in the system and reinforce more responsible water use in operations.
Construction	Promote waste recovery	Promote more efficient waste management on construction sites, ensuring that all sites follow established procedures and that more than 70 % of non-hazardous construction and demolition waste is prepared for reuse, recycling or other forms of recovery, in addition to recovering 90 % of the volume of soil, thereby promoting the reduction in the use of virgin resources and increasing the use of recycled materials.
	Promote the use of responsible materials	Promote the incorporation of recycled or sustainable materials in construction projects so that they represent more than 10 % of the total used, promoting construction solutions with less environmental impact and greater responsibility in the use of resources.
	Produce concrete from recycled aggregates	Encourage the manufacture of concrete using at least 20 % recycled coarse aggregate, thus promoting a more sustainable construction model that reduces the extraction of natural resources and favours the circularity of materials.
	Digitise internal processes	Digitise internal processes by selecting and developing applicable digital tools, validating them through IT and training workforce with the aim of reducing paper consumption.

Area	Target	Brief description
Concessions	Reduce the volume of waste generated in the office	Reduce the amount of waste generated in administrative tasks by 2 %, promoting more efficient management and more responsible use of resources in the office environment.
	Reduce paper consumption	Reduce the use of paper associated with administrative management by 3 %, promoting practices that optimise resources and reduce waste generation in office activities.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Targets related to environmental management.*

The set of targets defined by the FCC Group in terms of the circular economy and efficient use of resources demonstrates a clear and cross-cutting strategy aimed at reducing impacts, optimising processes and moving towards more sustainable operating models. Each Area contributes from its sphere of influence to reinforce the use of materials, promote recovery and encourage responsible practices that reduce dependence on virgin resources. Taken together, these targets consolidate the Group's commitment to rigorous environmental management, aligned with regulatory requirements and stakeholder expectations, thus strengthening its progress towards a more resilient and circular business model.

Actions related to resource use and circular economy

The FCC Group considers it essential to apply the principles of the circular economy and move towards more efficient and responsible resource management. This approach involves reducing raw material consumption, optimising production processes and promoting the reuse and recovery of materials wherever possible. To this end, the organisation has implemented various actions to improve its environmental performance and reinforce its commitment to a more sustainable production model.

The following are the key actions developed by the different Areas, aimed at increasing efficiency in the use of resources and energy:

Area	Action	Brief description
Environment	**FCCenviro Atlantic** Improve bioplastic recycling rates through the PROSPER Project	Develop an innovative solution for the sorting and recycling of bioplastics by participating in the European PROSPER project, which promotes new AI-based separation technologies, improves recycling processes and promotes a circular value chain for these materials.
	FCCenviro Atlantic Recycle and recover used PPE	Recycle and recover used PPE (Personal Protective Equipment) to reduce the volume sent to landfill and convert its textile, plastic and rubber materials into new resources that can be used in circular processes.
	FCCenviro Atlantic Digitise documents	Reduce paper consumption by 80 % by digitising payslips and internal documents, thereby reducing the costs associated with printing and postal delivery as part of the Paperless Office initiative.
	FCC Environment UK Increase reuse and revenue through the reuse shop	Increase the volume of materials destined for reuse and the revenue generated by stores in Allington, Wiltshire, West Northamptonshire and Cheshire East.
	FCC Environment UK Increase reuse and revenue through the container shop	Increase the volume of materials diverted to reuse and the revenue generated through the New Romney Container Shop.
Environment	**FCC Environment CEE** Build a new sorting plant	Increase the recyclability of collected waste from 1 % to 18 % through improvements in sorting processes and material recovery.
	FCC Environment CEE Expand the waste sorting line with three optical separators	Recover an additional 10 % to 20 % of recyclable materials from the municipal waste stream thanks to the expansion of the sorting line with optical separators in 2025, also eliminating chlorinated materials to improve the quality of alternative fuel (RDF).
	FCC Environment CEE Install a textile shredder for energy production from waste	Divert the flow of commercial and industrial textile waste from customers from landfill to incineration through a shredder installed in 2025, avoiding disposal in landfill and promoting energy recovery.
	FCC Environmental Services Acquire energy recovery facilities	Expand the capacity to divert waste from landfill by acquiring waste-to-energy facilities, generating renewable energy and recovering materials, to reduce landfill disposal and strengthen the circular economy.

Area	Action	Brief description
Water	Promote the recovery of sludge through appropriate treatments	Implement appropriate treatments that allow the recovery of sludge generated in WWTPs for use in agriculture, thus avoiding its disposal in landfills. This measure aims to increase sludge recovery, prioritising its use in agriculture.
	Increase the use of reused water	Increase the proportion of reused water by 2 % each year by improving purification and regeneration processes, incorporating nature-based solutions and applying more efficient technologies. The use of reclaimed water is also promoted for agricultural, urban and on-site purposes, helping to close the water cycle and reduce dependence on conventional water resources.
Construction	Improve waste management	Achieve a significant reduction in construction-site waste by increasing the reuse and recycling of materials and reducing the costs associated with their disposal. Examples include the reuse of pavements, obtaining zero waste certification, special separation of petroleum derived products, and soil recycling.
	Install material optimisation and waste reduction systems	Reduce waste on site through modular and removable systems that allow prefabricated modules to be reused, reducing costs and improving efficiency in the use of materials.
	Extend Zero Waste certification	Extend the experience and results obtained in the implementation and certification of Zero Waste at the Torija CPD centre to other centres or construction sites, consolidating practices that minimise waste generation and maximise its recovery.
	Recover non-hazardous waste	Minimise as far as possible the amount of non-hazardous waste sent for disposal, prioritising its recovery and reuse to reduce environmental impact and improve resource-management efficiency. Examples at Matinsa include the reuse of milling residues, the use of pruning residues and compost, and the reuse of sands and soils as backfill material within the works themselves.

Area	Action	Brief description
Concessions	Ensure information on the final treatment of waste managed by maintenance contractors and subcontractors	Know the percentage of waste according to its type of treatment and have data that allows for the calculation of scope 3 emissions, facilitating the identification of opportunities for improvement and decision-making based on objective information to optimise waste management.
	Standardise life cycle analyses	Apply standardised life cycle analysis criteria to identify impacts at all stages of the activity and detect opportunities for overall improvement that will enable progress towards more sustainable and efficient performance.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to environmental management.*

The initiatives developed by the Group's different Areas demonstrate a firm and cross-cutting commitment to efficient resource management and the transition to a circular economy model. The combination of technological improvements, process optimisation, material recovery and waste reduction enables progress towards more sustainable, competitive operations that are in line with current environmental expectations. Taken together, these actions strengthen the Group's ability to minimise its impact, make better use of available resources and consolidate a responsible production model that contributes significantly to its sustainability targets.

FCC Environment UK's energy recovery plants awarded by the British Safety Council

FCC Environment UK has received three Swords of Honour from the British Safety Council for its Energy from Waste plants in Millerhill (Scotland), Allington (Kent) and Greatmoor (Aylesbury). With these awards, FCC Environment UK now has a total of eight Swords of Honour, consolidating its track record of excellence in waste management. These facilities treat more than one million tonnes of waste per year and generate energy for more than 850,000 homes in the United Kingdom.

It also received the Sector Award, established to recognise leading organisations in each sector, based on the assessment of audits and reports submitted on health and safety, welfare and environmental management.

All of this reinforces FCC Environment UK's position as a "Best in Class" benchmark within its sector and demonstrates its commitment to safe and sustainable waste management.

Metrics related to resource use and circular economy

To effectively assess the management of impacts on resource use and the circular economy, the FCC Group collects metrics that reflect the performance of its operations in these areas. This section provides information on the progress made towards the defined targets, integrating consolidated data from all business Areas and providing the necessary context to properly interpret the results (E4-5).

Resource inputs

This section describes the inputs of material resources for the organisation, including products, raw materials, water, goods, facilities and equipment used (E5-4_01). It should be noted that resource inputs are a material issue for the Environment and Construction Areas.

Category [14]	Material
Computer equipment	Office equipment and supplies (computers, peripherals, ICT consumables)
Textiles	PPE (when it includes textile garments), workwear
Transport (heavy, medium, light)	Vehicles
Storage equipment	*Big bags, IBCs, metal drums, plastic drums, jerry cans, pallets, containers, packaging and baling materials, containers, shrink film/stretch film*
Chemical products	Lubricants, oils and greases, hydraulic oils, fuels for machinery, water treatment reagents, hazardous and non-hazardous chemicals, eco-labelled substances, lime, sepiolite, cement, concrete, magnesite, paints, solvents, form release agents, curing liquids, accelerators, fluidisers, antifreeze, epoxy resins, urea, additives, phytosanitary products, aqueous ammonia, activated carbon, hydrochloric acid, caustic soda, salt, cleaning products, reagents for emission control and other harmful substances.
General materials	Peat, compost, wood, topsoil, steel sheets, wire, mulch, gravel, sand, topsoil, granular material, recovered asphalt, fillers, aggregates, asphalt agglomerate, concrete, cement, insulation, bricks, glass, structural and corrugated steel, non-ferrous metals such as copper, aluminium and lead, ACM, methacrylate, LEDs, various types of plastics, recoverable construction and demolition materials, materials for network repair, clay and plastic sheets for landfill engineering, soil and aggregates for restoration, recycled and non-recycled paper and cardboard, and operational consumables.
Water	Surface water, groundwater, mains water and water from other sources.
Energy and fuels	Liquid fuels, natural gas, renewable electricity, fuels for machinery and vehicles, and electrical energy for processes.
Waste and management	Municipal, commercial and industrial waste, recyclable materials such as paper, cardboard, plastics, metals and glass, construction and demolition waste, reject fractions, biostabilised material, materials entering recycling plants, hazardous and non-hazardous waste, waste treatment materials and maintenance waste.

(14) Categories aligned with those described in AR 21. of E5-4 Resource Inputs.

Materials used

The following table shows the materials used during 2025 for the Construction Area, expressed in tonnes and percentages as appropriate, in order to provide a clear overview of resource consumption during the period.

It should be noted that the Environment Area identifies the input of resources as a material issue, however, it is working to compile this information, therefore only the information reported by the Construction Area is reported.

During the financial year, the total weight of the products and technical and biological materials used (E5-4_02) reached 19,114,467.72 tonnes, a figure obtained by direct measurement from invoices, delivery notes and charge notes, applying the densities necessary to consolidate the reported volumes. The information was collected according to each unit's own systems: FCC Construcción and FCC Industrial compiled consumption data for each project using the DISCON platform. Matinsa used the VisiOn platform. Prefabricados Delta and Megaplás obtained material weights from SAP, and Áridos de Melo obtained them from invoices and debit notes.

In relation to the percentage of biological materials from sustainable sources (E5-4_03), the company achieved 20 %, including non-energy biofuels used in products and packaging. Likewise, the absolute weight of reused or recycled secondary components, secondary intermediate products and secondary materials (E5-4_04) amounted to 8,436,932.03 tonnes, representing 12 % of the total materials used (E5-4_05). As can be seen, these data come from direct measurements and have been calculated using different methodologies according to the characteristics of each facility, in order to obtain the aforementioned indicators (E5-4_06).

The 2024 data in this section are not included in the Report in order to maintain consistency and uniformity of information, as they are incomplete for the Construction Area.

Resource outputs

Considering the material IROs identified by the different Areas, the metrics used to analyse resource outputs during the period are presented below. This section brings together the information necessary to comply with the disclosure requirements of standard E5-5, including both the data obtained and the methodologies used for its measurement and collection.

Resulting products and materials

This section describes the products and materials that come out of the production process of the different Areas, including packaging, focusing on those that incorporate circular principles such as durability, reuse or recycling. The classification is based on their ability to maintain the value of resources and reduce waste generation (E5-5_01).

Area	Products and materials
Environment	Electricity, compost, biomethane, incineration bottom ash, quarry materials, pressed paper and cardboard, recovered plastics such as PET, HDPE and PP, recovered metals such as aluminium and steel, processed glass (cullet), separated wood, scrap metal, recovered textile fractions, recoverable fractions of construction and demolition waste, concrete pipes and sleepers, GRP pipes, corporate image products such as monoliths, fascias, banners, logos, furniture, vinyls and directional elements, concrete, bituminous mixtures and cement-treated materials.
Water	There is no material resource output.
Construction	Bituminous mixtures, mixed recoverable construction and demolition waste, vegetable waste, mixtures of concrete and ceramic materials, concrete, iron and steel, earth and stones, bricks, forestry waste, street cleaning waste, plastics, recoverable municipal waste mixtures, mixed packaging, concrete pipes and sleepers, GRP pipes, monoliths, banners, flags, logos, furniture, vinyl, directional elements, concrete, bituminous mixtures and cement-treated materials.
Concessions	There is no material resource output.

Resource outputs

The purpose of this section is to provide detailed information on progress in relation to the established targets, complying with the disclosure requirements of section E5-5 on resource outflow of the ESRS. It includes the consolidated metrics for all business Areas, including the methodologies used for measurement and data collection. The resource output of the Construction Area is described below, as the other business Areas do not consider resource output to be a material issue.

In the Construction Area, the expected durability of the products sold varies depending on the material: between 75 and 100 years in the case of concrete, 20 to 30 years for bituminous mixtures, 30 to 40 years for cement-treated materials and 3 years for Megaplás products, while in other activities it does not apply as products with an associated useful life are not marketed (E5-5_02).

Repairability is medium-high for concrete, high-very high for bituminous mixtures, and medium for cement-treated materials. At Megaplás, metal and aluminium products are repairable, while methacrylate and vinyl are not (E5-5_03).

Regarding the recyclable content of the products, the calculation methodology for each of the percentages is indicated below (E5-5_04):

- **12 % at Matinsa:** percentage obtained from data entered into the internal VisiOn application, which records the materials used on site together with their recycled content according to information provided by suppliers.
- **90 % at Áridos de Melo:** percentage calculated based on the technical recyclability of concrete, soil-cement and bituminous mixtures, which, according to industry regulations and standard practice, exceed 80-90 %, discounting only non-recoverable fractions.
- **90 % at Megaplás:** percentage estimated based on the composition of the best-selling product (monoliths) and the degree of reuse/recycling of its materials: 60 % steel (70% reused and the rest recycled), 30 % aluminium and plastic (100 % recyclable) and 10 % other, resulting in a total recovery rate of 90 %.

Likewise, the percentage of recyclable content in product packaging corresponds solely to Megaplás, at 90 %, estimated by the shipping department based on the fact that wood, the main packaging material, represents approximately 90 % of the total weight and is recyclable and reused (E5-5_05).

Information on resource outputs is mainly collected through estimates 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 FCC's management systems and in the secondary raw materials reporting system, using operational information obtained from the weighing scale. In other cases, data collection is based on estimates related to the products manufactured, applying both direct measurements and estimates depending on the nature of the product.

In the case of the Construction Area, the data are obtained by direct measurement. The methodology used is based on the data recorded on the VisiOn platform for each project in the case of Matinsa, on internal estimates based on the products manufactured in the case of Megaplás, and for Áridos de Melo, on the criteria established by current Spanish regulations such as the Structural Code (RD 470/2021) and the Technical Specification for Aggregates PG-3, together with other technical sources. In addition, at Matinsa, recycling percentages are obtained from the technical data sheets for the materials (E5-5_06).

Waste generated

This section covers all waste generated, including hazardous and non-hazardous waste, and indicates which waste was recycled or disposed of.

The 2024 data on waste generated and its destination have been restated as a result of improvements and corrections to the information at FCCenviro Atlantic and FCC Environment CEE.

Waste generated (E5-1_01)	**2024**	**2025**
Quantity of hazardous waste (t)	139,314.76	130,867.35
Amount of non-hazardous waste (t)	37,270,242.70	17,170,536.59
Total waste generated (t)	**37,409,557.45**	**17,301,403.95**

The decrease observed in the generation of hazardous and non-hazardous waste is mainly due to a change in the classification criteria for excavated soil by the Construction Area. This year, the works have considered this soil to be uncontaminated, which has significantly reduced the recorded volume of waste.

The following tables show the annual information related to the management of hazardous and non-hazardous waste intended for recovery operations, including its preparation for reuse, recycling and other forms of recovery.

Waste intended for recovery operations (E5-5_08)	2024	2025
Hazardous waste		
Hazardous waste destined for preparation for reuse (t)	6.83	345.79
Recycled hazardous waste (t)	1,100.42	48,235.98
Hazardous waste destined for other recovery operations (t)	3,186.96	2,151.42
Total hazardous waste destined for recovery operations (t)	**4,294.21**	**50,733.19**
Non-hazardous waste		
Non-hazardous waste destined for preparation for reuse (t)	513,566.82	459,211.12
Non-hazardous waste recycled (t)	873,434.55	12,651,636.09
Non-hazardous waste destined for other recovery operations (t)	34,095,228.70	1,710,399.77
Total non-hazardous waste destined for recovery operations (t)	**35,482,230.06**	**14,821,246.98**

These tables on waste destined for disposal complete the picture by showing what proportion of the waste generated cannot be recovered and must be managed through incineration, landfill or other final disposal operations:

Waste intended for disposal (E5-5_08)	2024	2025
Hazardous waste		
Hazardous waste disposed of by incineration (t)	86.12	44.69
Hazardous waste sent to landfill (t)	112,198.21	51,105.60
Hazardous waste destined for other disposal operations (t)	22,734.21	28,983.86
Total hazardous waste destined for disposal (t)	**135,018.54**	**80,134.15**
Non-hazardous waste		
Non-hazardous waste disposed of by incineration (t)	326.26	82.46
Non-hazardous waste sent to landfill (t)	1,373,756.20	1,865,453.55
Non-hazardous waste destined for other disposal operations (t)	413,829.09	483,753.61
Total non-hazardous waste destined for disposal (t)	**1,787,911.55**	**2,349,289.61**

The total amount of hazardous and non-hazardous waste not characterised by destination is shown in the following table. The data for 2024 came from the Central Services Area, however, this year information on the destination of the waste generated is available.

Uncharacterised waste	2024	2025
Total uncharacterised hazardous waste generated (t)	2	0
Total non-hazardous waste generated, uncharacterised (t)	101	0

The total amount and percentage of non-recycled waste during the 2024 financial year are shown in the following table:

Unrecycled waste	2024	2025
Total non-recycled waste (t) (E5-5_10)	36,535,022.48	4,601,531.88
Percentage of non-recycled waste (%) (E5-5_11)	97.66	26.60

The total amount of non-recycled waste is obtained by subtracting recycled hazardous and non-hazardous waste from the total waste generated.

Finally, the report includes data on hazardous and radioactive waste as defined in Directive 2011/70/Euratom, incorporating both the total hazardous waste generated and, where applicable, the radioactive waste associated with the activities in the Areas.

Hazardous and radioactive waste as defined in council directive 2011/70/Euratom	2024	2025
Total hazardous waste generated (t) (E5-5_15)	139,314.76	130,867.35
Total radioactive waste generated (t) (E5-5_16)	0.00	0.00

In the Environment Area, data are mainly obtained through direct measurement, although in some cases estimates are used when no official weighing is available. These estimates are based on density factors, known volumes and previous waste profiles, without external validation and with limitations such as the lack of data in some countries. The waste comes from treatment, incineration, office and maintenance operations, with a wide variety of materials, such as sludge, ash, plastics, metals, organic waste and other waste similar to municipal waste (E5-5_12, E5-5_13, E5-5_14, E5-5_17).

In the Water Area, the information comes directly from direct measurements and entirely from official documentation generated by authorised managers, such as waste books and collection notes, and the waste is classified according to the LER code and in accordance with the treatment contracts issued by the manager. The hazardous waste generated includes WWTP grease, waste containing asbestos, used oils, contaminated empty containers and WWTP sludge, while non-hazardous waste includes WWTP sludge, rubble, grinding waste and WWTP sand, soil and DWTP sludge. The identification of the waste allows its main contaminant to be determined, although in some cases specific analyses are required to determine its composition, especially in fats and WWTP sludge. No differentiated information is available on the different types of recovery and disposal operations, and no radioactive waste is generated (E5-5_12, E5-5_13, E5-5_14, E5-5_17).

In the Construction Area, the methodology is based on direct measurement using official waste identification documents filed in the Waste Books, supplemented in Matinsa with registration on the VisiOn platform. The waste generated mainly includes CDW such as concrete, soil, rocks, ceramic materials and rubble, together with other hazardous and non-hazardous fractions such as packaging, sludge, plant debris, metals, wood, tyres, bituminous mixtures, oils, paints, solvents, construction chemicals, electrical and electronic waste, paper, cardboard and municipal waste, as well as specific waste depending on the activity, such as PVC, ACM, methacrylate, plastics, LEDs, aggregates, cement, bitumen, filler and additives, as well as CDW that can be reused or recovered in other construction processes (E5-5_12, E5-5_13, E5-5_14, E5-5_17).

Finally, in the Concessions Area, all waste is recorded by direct weighing by the authorised waste manager, then integrated into internal monitoring tools and verified with official documentation. The waste generated comes from maintenance activities, street cleaning, infrastructure operations and administrative services, including organic waste, metals, plastics, glass, biomass, rubber, textiles, non-metallic minerals, oils, antifreeze, water containing hydrocarbons, electronic components, toners, asphalt and septic tank waste. In no case is there any additional external validation beyond the ordinary documentary controls (E5-5_12, E5-5_13, E5-5_14, E5-5_17).

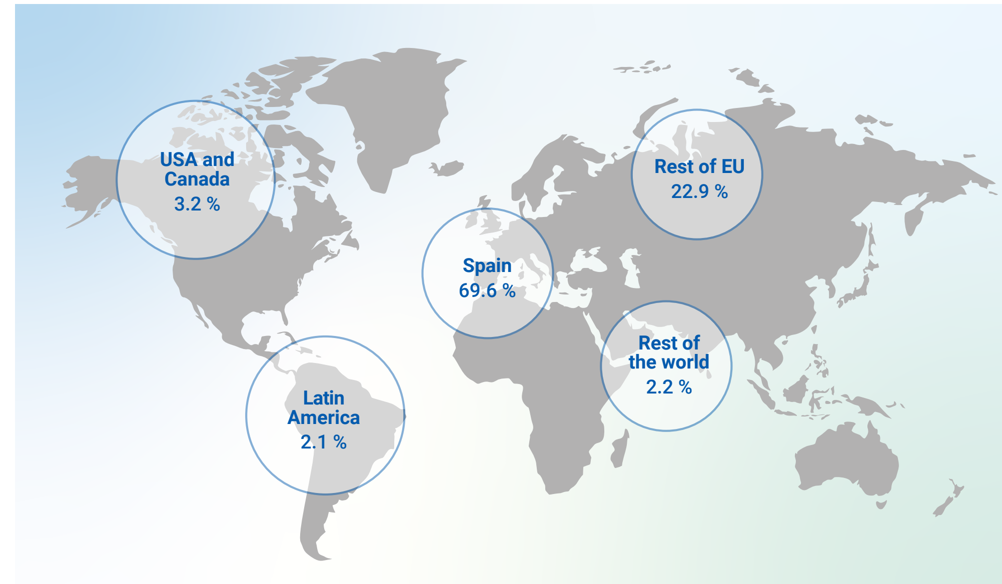
3. Social disclosures

3.1. S1 - Own workforce

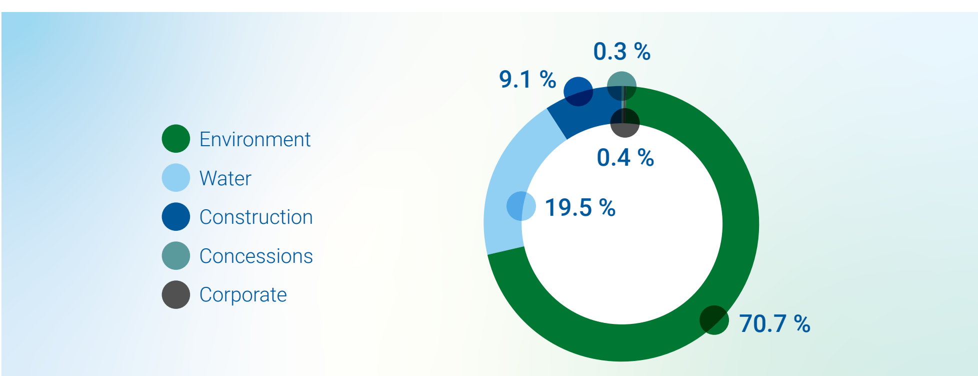
The FCC Group is characterised by its global own workforce, made up of people of different nationalities and cultures, reflecting the diversity that defines it. Thanks to their dedication and professionalism, our own workforce enables the Group to tackle the challenges it faces and advance in its goal of improving the lives of the people, communities and cities in which it operates.

FCC's own workforce is made up almost entirely of people working for Group companies, with whom it has an employment relationship. A very high percentage of these employees also devote their work to responsibilities directly linked to the productive activities of the Group's companies, thus making internal talent available to customers and other stakeholders in the development of the projects, services and contracts that make up FCC's portfolio and drive it to always strive to offer the best version of itself (S1.SBM-3_02).

FCC has 72,910 employees in more than 39 countries, distributed by business Area and geographical region as shown below:



Own workforce by business Area



Interaction processes

For FCC, internal communication is a key element both in its strategic management and in the development of various procedures for dialogue and direct communication 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 the Group to adapt to the various current and future challenges it faces (S1-2_01).

The Group has various communication channels, both online and offline, which can be accessed at any time and offer numerous avenues for dialogue and participation, promoting continuous communication and interaction between FCC and its employees, through which they can raise needs or concerns, or communicate and/or remedy any incidents, among other aspects (S1-2_02, S1-2_03, S1-3_01, S1-3_02, S1-3_04).

As a starting point, FCC employees can raise any concerns, suggestions or complaints directly with their line managers, either themselves or through their union representatives or trade unions, where applicable.

That said, the following channels and means of communication stand out at FCC:

A. Internal communication channels and social media (S1-2_03):

- Corporate website (https://www.fcc.es): this 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 via the following link: https://www.fcc.es/contacto.
- *FCCOne* - FCC's corporate intranet, which offers a wide range of features and improved performance for sharing knowledge across the board and providing up-to-date information on the FCC Group. It includes the employee portal, which brings together all Human Resources information (such as payslips, holidays, income tax certificates, etc.).
- Whistleblowing Channel. A communication channel that FCC makes available to workforce, as well as to people associated with the Group (contractors, suppliers, shareholders, volunteers, interns and trainees) to report, anonymously and confidentially, matters or activities that may constitute breaches of the Code of Ethics and Conduct or the commission of possible criminal offences (S1-3_05). This channel is fully accessible (S1-3_06) from the FCC website and, where applicable, from the websites of other Group companies, the FCC intranet(15) and the *FCC360* app, by post(16) and email(17) and local channels set up by the different countries, as well as through face-to-face meetings at the request of the reporting person through any of the above channels.

  In addition, communications received through the Whistleblowing Channel by any of the above means will be analysed diligently, rigorously and confidentially by the Compliance Committee. This body will determine, based on the facts reported, their classification in accordance with the FCC Group's Internal Reporting System Procedure (S1-3_07), respecting the protection of personal data throughout the procedure, as well as the rights to privacy, honour and the presumption of innocence (S1-3_08, S1-3_09).
- In different business Areas, different procedures are developed for the management of interpersonal conflicts, as an effective tool for the management and resolution of conflicts arising in the workplace.
- *FCC360* – FCC app tool, where all employees can maintain two-way communication with the company, carry out administrative tasks (time recording, holidays, delivery of payslips, income tax certificates, etc.), receive training (through access to the *FCC Campus* also hosted on the app), access job offers or various initiatives promoted by the company in terms of social benefits (Club FCC), equality, diversity and inclusion (*You_diversity*), health and safety *(VIVE Saludable*), participate in projects (*roota*), report incidents or file complaints through the Whistleblowing Channel, or stay informed about relevant milestones of the FCC Group, etc.

  This app is particularly important as it allows employees to be more connected than ever from the palm of their hand. In this regard, it should be mentioned that, during 2025, 44,662 employees were active users of the *FCC360* app. This figure is particularly significant, not only because the number of digital users increased by 2,726 compared to 2024, but also because 76 % of the Group's employees are not digital users in their daily work.
- Awareness and dissemination campaigns, deployed on the website and in the various work centres, to raise awareness among workforce on issues that are fundamental to the FCC Group, such as equality, diversity, work-life balance, health, etc.
- *Campus FCC* - The e-learning platform, which addresses training needs related not only to compliance with corporate policies, but also to other more strategic issues of interest to the FCC Group.

  The launch of various e-learning courses has provided an opportunity to include opinion surveys on the same training topics. The aim of these surveys is to listen to employees and identify areas for improvement, ensuring that training courses are increasingly effective and aligned with their needs and expectations.
- *Somos FCC* - Quarterly online magazine and poster, which allows employees to keep up to date with the latest news from the FCC Group, internal communication campaigns, competitions for employees, various sports and health activities, etc. promoted by the company.
- Scheduling regular meetings with employees to address workforce concerns, as well as specific meetings, for example, to gauge workforce satisfaction with new tools, systems or operational changes in order to hear their opinions, implement improvements where appropriate and define new challenges.

(15) Via the electronic form available at the link: https://fccone.fcc.es/web/fccone/formulario.
(16) At the following postal address: 19312, 28080 – Madrid (Spain).
(17) At the addresses canaletico@fcc.es or denunciaacoso@fcc.es.

- FCC has various accident and incident forms that any employee can access via the following link: https://www.fcc.es/acceso-empleados, for reporting the following situations:
  - Accident form: work-related accidents involving health and safety, and
  - Incident form: any event or occurrence that affects the safety of people and/or company property and is caused by antisocial or malicious behaviour on the part of employees or third parties, such as theft, vandalism, threats, etc., which are 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, Instagram* and *LinkedIn*.

B. Opinion surveys (S1-2_03):

In addition to the above, FCC conducts anonymous opinion surveys of its employees at national and international level at intervals established in the different business Areas, such as satisfaction and commitment surveys, psychosocial risk or working environment surveys, implementation of new systems, etc. These surveys are an important tool in the context of business management, as they allow the company to gauge the level of satisfaction of its own workforce in the various aspects that influence the performance of their work, thereby identifying both those areas where improvement is needed and those where the organisation is performing well, so that these can be strengthened, thus fostering the loyalty of internal talent.

In this regard, one example that stands out is the global work environment survey conducted by the Water Area, in which 4,751 employees participated. Another example is the global satisfaction survey conducted by the Environment Area, in which 3,973 employees participated.

For more information: G1 Business conduct – *Alert Mechanisms*.

C. Channels for dialogue and participation with employees and their legal representatives (S1-2_03):

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 managing FCC's current material impacts in relation to its own workforce, depending on the subject matter, these are as follows:

- Employment: workforce participation in actions aimed at promoting direct job creation is generally implemented through their legal representation, which conveys the concerns of the own workforce to the company within a mature and open social dialogue, through collective procedures or social dialogue round tables held at established and negotiated intervals.

  Also noteworthy is the important role played by the exit interviews conducted by the company as a tool to prevent talent drain. The aim is to obtain detailed information on the reasons that led the employee to decide to leave the company, as well as to learn about all aspects related to the well-being of its own workforce that the company could improve, in its efforts to retain FCC's internal talent.

- Development: with regard to actions aimed at establishing a training proposal and learning offer that promotes the development and personal growth of employees, once the various training courses or programmes have been completed, employees are given the opportunity to provide their individual feedback in an opinion survey. The aim of this survey is to enable the Training Departments of the various Areas to analyse the feedback and new initiatives and opportunities for improvement in this area can be identified for future courses.

  Specifically in Spain, the legal representatives of employees have a direct say in this process, as they have the right to issue a report prior to the implementation of training plans tailored to the needs of the different business Areas.

  With regard to actions in the area of professional recognition, promotion and/or internal mobility, it is the employees themselves who, through their line manager, directly channel their concerns about professional development and growth or apply for existing vacancies in other positions within the company, following the Internal Mobility Procedure.

- Diversity, equality and inclusion: actions aimed at promoting an enriching work environment, free from discrimination or harassment in any form and gender-based violence, as well as one that favours diversity and the growth of people belonging to under-represented groups or at risk of exclusion, are essential (S1-2_07):
  - On the one hand, the Labour Relations workforce in the different business Areas, who are responsible for coordinating equality plans and initiatives and managing diversity and disability.
  - On the other hand, the Monitoring Committee for FCC's various Equality Plans, which meets at the frequency negotiated in the plans themselves, in order to ensure the effective implementation of the various initiatives and measures agreed upon in the above areas, which are implemented through training courses, awareness campaigns, etc.
  - Similarly, after the completion of these training courses, campaigns, etc., participants are sent an opinion survey, the aim of which is to provide them with a tool to find out the perspective of the increasingly diverse own workforce on the above, as well as to make suggestions for future processes to be implemented by the company.
- Safety, health and well-being in terms of accident rates and comprehensive health and well-being, the different business Areas of FCC have participatory bodies that comply with local legal requirements, such as Health and Safety Committees, whose function is to channel queries raised directly by workers through the reporting channel established for this purpose, or by their legal representatives in this area.

In conclusion, it should be noted that the agreements signed by FCC with its social partners, regarding respect for the human rights of its own workforce and its corporate values, are firmly enshrined in the aforementioned Equality Plans and Collective Agreements. In this regard, the preparation of the Diagnostic Report on Equal Opportunities allows the parties to identify the needs and actions to be taken in areas such as those mentioned above (including selection and recruitment processes, training, professional promotion, working conditions, the joint exercise of personal, family and work rights, female under-representation, prevention of sexual harassment and gender-based harassment, gender-based violence, occupational risk prevention and occupational health), with the aim of strengthening and improving strategies in these areas (S1-2_05).

Finally, reference should be made at this point to other initiatives promoted by FCC in 2025, which are part of its commitment to promoting 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 following initiatives:

On the one hand, the launch of the 2nd Edition of the FCC Group's *roota Intrapreneurship Programme*, which is open to all employees of the entities that make up the FCC Group, regardless of their geographical location, professional category and role or department. This programme highlights the potential of individuals to participate and contribute innovative ideas, understanding that progress is achieved thanks to the FCC Group's internal talent and the strategic use of technology, with the aim of overcoming the limits of the present by seeking solutions that will impact the company's future.

In this way, the programme is designed to respond to challenges, driving innovation through diverse and multidisciplinary teams made up of professionals who, following a process inspired by innovation methodologies and with expert support, enable the development of tangible and innovative solutions that benefit the FCC Group in the context of its activities, either by promoting proposals that align 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 second edition of the programme, 120 ideas from nine countries and four continents have been registered. The first phase of the process has now been completed, and the finalists for this initiative will be announced in 2026.

On the other hand, the *Family Innovation Day* initiative promoted by its *Digital Innovation Lab (DI_Lab)* brings science and technology closer to the families of FCC employees for the first time. This initiative has created spaces that not only inspire new generations in the field of digital transformation but also encourage family fun.

In short, FCC, through the feedback received from its employees via the above communication channels, opinion surveys or publications, or initiatives, 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 workforce (S1-2_06).

In this regard, there is no single department or role responsible for ensuring interaction between FCC employees and/or their legal representatives. Rather, this responsibility is assigned to the specific department corresponding to the material impact identified and the channel associated with its management and/or mitigation (S1-2_04).

Material impacts, risks and opportunities

The double materiality study allows us to detect the material impacts, risks and opportunities for FCC related to its own workforce. In this regard, the following pillars are constructed around the Group's activity and in relation to its workers, around which the material impacts, risks and opportunities are classified:

- Employment, which includes measures related to recruitment and work-life balance.
- Diversity, equality and inclusion, which encompasses diversity in all its dimensions (gender, age, etc.), as well as efforts to promote the growth of under-represented groups and to create opportunities for people at risk of social exclusion. It is also the vector through which efforts are directed at preventing and eradicating harassment, discrimination and gender-based violence.
- Development, which encompasses the establishment of a training programme and learning opportunities that are commensurate with the challenges facing the company, recognition and promotion, and the provision of professional development opportunities for the workforce.
- Safety, health and well-being, in terms of occupational health and safety and comprehensive health and well-being initiatives.

The results of this analysis, which took into account all the company's own employees (S1.SBM-3_01), are presented below.

Impact materiality

Based on the double materiality analysis, and in relation to the company's own workforce, the impacts of the FCC Group (SBM-3_07) that have been considered material are identified below.

Impact SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_07)
Employment				
(I-S1.1) Creation of direct employment through the hiring of employees.	Positive	Environment Water Construction Concessions	CU	OP
(I-S1.2) Promotion of labour market integration through the promotion of scholarship and professional development programmes.	Positive	Environment Water Construction Concessions	CU	OP
(I-S1.3) Impact on work-life balance. Negative	Negativo	Environment Water Construction Concessions	CU	OP
(I-S1.4) Improvement in workforce conditions as a result of dialogue with workers' legal representatives.	Positive	Environment Water Construction Concessions	CU	OP
Diversity, Equality and Inclusion				
(I-S1.5) Contribution to pay equity through compensation policies and equality plans.	Positive	Environment Water Construction Concessions	CU	OP

Impact	Type	Area	Horizon	Location
SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_04)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, SBM-3_07)
(I-S1.6) Promotion of gender equality and diversity through the implementation of plans and programmes.	Positive	Environment Water Construction Concessions	CU	OP
(I-S1.7) Promotion of labour inclusion and job creation among persons with disabilities.	Positive	Environment Water Construction Concessions	CU	OP
(I-S1.8) Contribution to the prevention of workplace harassment through the application of the Protocol for the Prevention and Eradication of Harassment, as well as training on harassment and cyberbullying, and the protection of women victims of gender-based violence.	Positive	Environment Water Construction Concessions	CU	OP
Development				
(I-S1.9) Contribution to the socio-economic development of the communities in which the company operates through the professional development of its employees.	Positive	Environment Water Construction Concessions	CU	OP
(I-S1.10) Improving employee skills through training programmes.	Positive	Environment Water Construction Concessions	CU	OP
Safety, health and well-being				
(I-S1.11) Exposure of employees to impacts on their health and safety	Negative	Environment Water Construction Concessions	CU	OP

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

The above material impacts are directly linked to the Group's business model (SBM-3_05), which requires maintaining a global own workforce for the development of its operations. In particular, the negative material impacts on the employees are not specific to the FCC Group but rather respond to generalised contexts in the market in general or in the sector in which it operates (S1.SBM-3_03). 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 (S1.SBM-3_07, S1.SBM-3_08, S1.SBM-3_09, S1.SBM-3_10).

In terms of positive material impacts, the FCC Group's activities contribute to professional development, well-being, and the promotion of diversity and inclusion among its employees. Similarly, professional growth is promoted through well-being and health programmes and actions, with initiatives that include 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 working environment (S1.SBM-3_04).

For its part, the implementation of plans within the FCC Group to transition towards more sustainable and carbon-neutral operations may generate new job opportunities due to the need for new profiles and skills aligned with the environmental demands of customers. For example, the development of projects linked to the circular economy, the optimisation of the water cycle or the construction of more sustainable infrastructure requires new specialised skills, driving internal development, training and professional retraining processes while opening possibilities for the incorporation of new profiles (S1.SBM-3_06).

Financial materiality

Likewise, based on the double materiality analysis, the material risks and opportunities for the FCC Group (SBM-3_07) are identified below, which must be managed in relation to its own workforce, and which have been found to be material to stakeholders.

Risk/opportunity	Type	Area	Financial effects	Location
(SBM-3_02)			(SBM-3_08, SBM-3_09)	(SBM-3_02)
Diversity, equality and inclusion				
(F-S1.1) Women's integration.	O	Environment Water Construction Concessions	The integration of women is an opportunity to promote diversity and also contributes to facilitating generational renewal (M).	OP

Risk/opportunity (SBM-3_02)	Type	Area	Financial effects (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
(F-S1.2) Measures focused on diversity and equality.	O	Environment Water Construction Concessions	Competitive differentiation by implementing equality measures, attracting talent and improving the company's image. (M)	OP
Other work-related rights				
(F-S1.3) Cyberattacks and loss of personal data.	R	Environment Water Construction Concessions	Interruption of operations and loss of key data due to cyberattacks.	OP

R: Risk. O: Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

Material risks and opportunities are generally identified for all employees without distinction for any specific group (S1.SBM-3_11, S1.SBM-3_12).

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, are linked to the implementation of actions such as awareness-raising and training campaigns, training programmes aimed at professional development and skills training, and equality plans (S1.SBM-3_05).

Management of impacts, risks and opportunities in the FCC Group

The main material impacts detected are analysed below and the actions[18] implemented to mitigate the risks arising from them are described.

As a preliminary point, it should be clarified that in drawing up the various policies set out 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 applicable regulations, market trends and the practical experience of the various departments that participate in the application processes on a daily basis and are in direct and constant interaction with workers and their representatives (MDR-P_05).

Employment

The FCC Group's own workforce is characterised by solid, high-quality labour relations. Most employees have permanent, full-time contracts, where the nature of the activity allows, making job stability one of the Group's most significant hallmarks.

FCC also maintains fair and adequate working conditions (economic and otherwise) in the different countries and sectors in which it operates, based on honest, loyal and responsible social dialogue. All of this fosters the development of lasting and committed relationships, aimed both at protecting the rights and conditions of workers and at ensuring the stability and sustainable progress of the Group.

A true reflection of this is that, in 2025, the FCC Group was recognised as one of the 50 most highly valued companies in Spain in the latest edition of the *InfoJobs Awards*, ranking 22nd among more than 120,000 organisations. This result is based on a multitude of real opinions shared by people who have been part of FCC, which demonstrates the high level of satisfaction, trust and recognition that the company generates among its professionals, as well as FCC's ongoing commitment to the well-being and development of its team.

Recruitment and talent attraction

Policies related to recruitment and talent attraction

One of the FCC Group's main ambitions is to attract and retain the best talent in order to recruit professionals with the skills, knowledge, abilities and behaviours required by FCC's Human Rights Policy and Code of Ethics and Conduct, meeting the Group's current and future needs, all in accordance with current legislation and in line with best professional practices (MDR-P_01, S1-1_01).

(18) References to "FCC" or "FCC Group" in the various actions refer to those that affect to all Group's business Areas (Environment, Water, Construction, and Concessions) and Corporate.

To this end, FCC has a well-established Selection Policy approved in 2018 by the Board of Directors and updated in April 2021, which is applicable to all companies belonging to the FCC Group (MDR-P_02, S1-1_01), which establishes the basis for the selection and internal mobility process (MDR-P_01). The various selection departments in each business Area are responsible for its implementation and compliance, with a body, person or department designated as the ultimate responsible party (MDR-P_03).

The aim of this Policy is to attract and select the right candidate, promote their professional development within the company, and retain the best talent, in line with the basic values and principles reflected in the Code of Ethics and Conduct, which states that selection and promotion decisions within the Group must always be based on merit and objective and transparent assessments, as well as in the FCC Group's Equal Opportunities and Safe Environments, Diversity and Inclusion Policy, which endorses the above commitment, ensuring that workforce selection and recruitment processes are transparent and objective, free from bias, thus guaranteeing equal opportunities and non-discrimination to ensure the inclusion of people (S1-1_13).

Along the same lines, the principles and commitments of action assumed by FCC in the Selection Policy and aimed at developing these targets are also fully in line with the Guiding Principles for Business and Human Rights, which encompass both the United Nations International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at 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, thereby rejecting any type 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 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 applies to all selection, promotion and mobility processes, through objective analysis when making such choices based on the aptitude, merits, personal and professional abilities of the candidates, thereby promoting diversity (S1-1_12).
- All persons joining any FCC Group company must do so through the corresponding selection process, ensuring that they meet the suitability requirements for the position by passing the stages and tests that form part of the various selection processes.
- Prioritise internal promotion to fill vacancies before opting for external recruitment, to offer the employees opportunities for growth and development, always complying with the suitability and objectivity criteria of the professional profile defined for the vacancy in question.
- Ensure that new recruits receive an induction programme with a training itinerary that, in addition to promoting rapid integration into the position and the company, ensures the alignment, training and commitment of the employee to the company and the values of the FCC Group. In this regard, highlights the role of the Onboarding Programme on the *FCC Campus* platform, through which new recruits with a digital identity can learn about the fundamentals of the Group and its businesses, as well as complete all the key training courses that will help them adapt to the company.
- In accordance with the principles and values of the FCC Group, access to first jobs is promoted for young people through programmes and other agreements, as well as for people from excluded groups and with different abilities (S1-1_12).

Furthermore, the Selection Policy is fully aligned with both the FCC Human Rights Policy, which addresses issues such as opposition to forced or compulsory labour, child labour and human trafficking (S1-1_08), and the Code of Ethics and Conduct, which establishes that behaviour in accordance with the company's values is a criterion in the selection and evaluation of Group employees.

The Group is inspired by the highest international standards when developing its Selection Policy, going beyond the legal obligations of each of the countries in which it operates, thus guaranteeing candidates maximum objectivity and the absence of discrimination in the selection process (MDR-P_04).

In 2025, the aforementioned Selection Policy has not undergone any significant changes (S1-1_02).

Actions related to recruitment and talent attraction

With regard to the actions and/or initiatives developed by the different business lines (MDR-A_02) in 2025 (MDR-A_03) for the creation of direct employment, the following are worth mentioning, among others, aimed at filling job positions that require training courses taken at training centres with which agreements have been signed:

- FCC promotes access for young people to their first job, as well as their professional development within the company, by signing multiple programmes and collaborative agreements with universities and vocational training centres. Currently, in Spain alone, it has a total of 313 agreements, which is 163 more than in 2024. This young group includes university and postgraduate students, as well as graduates (MDR-A_01).

  These scholarships and/or internships have two targets: 1) to contribute to the training of new competent professionals from the business side, and 2) to enable students or graduates to acquire new knowledge and professional experience by applying the knowledge already acquired during their training (S1-4_03).

[19] It is published on the corporate intranet (MDR-P_06).

It is worth noting that, in 2025, in compliance with FCC's commitment set out in its Selection Policy to promote young talent, the company signed a total of 70 collaboration agreements with these educational institutions and their students, as a result of which a total of 53 workers were finally hired by the Group (MDR-A_05).

- In relation to the above, FCC actively participates in multiple job fairs and forums, as well as round tables at various universities, as these are opportunities to seek out and recruit new young talent.
- As part of the company's commitment to attracting and developing young talent, it is worth noting that in 2025, the Environment Area launched the *Future Leaders Internship Programme* (FLIP), a strategic initiative aimed at students of industrial, electronic and electrical engineering and related disciplines, offering them a unique international experience in energy recovery plants. This programme, in which a total of six students have participated, aims to accelerate the professional development of these young talents, providing them with high-level technical specialisation, personalised mentoring and the opportunity to complete their Master's Thesis within the framework of this initiative. After completing this specialisation programme, three young people have been hired by the company.
- At the international level, it should be noted that the Water Area in Colombia has created the Aqualia Chair on Sustainable Water Management to promote research, training and knowledge transfer in response to the country's water challenges, as well as to attract new talent and consolidate cooperation between business, academia and society.
- Meanwhile, the Construction Area, as part of the Bertelsmann Foundation's "*Inspiring Companies*" project, has organised a visit by secondary school students to one of the company's facilities, with the aim of bringing the business world closer to young people in order to awaken vocations and encourage direct contact with the working environment.

In addition, the satisfaction surveys carried out by the Environment, Water and Construction Areas to gauge the satisfaction and commitment of their employees are a measure aimed at attracting, recruiting and retaining talent for the company.

In short, by implementing actions such as those described above, the FCC Group contributes to retaining its human talent, as will be explained below (MDR-A_04, S1-4_01, S1-4_02, S1-4_07).

These actions are identified and defined by the Group's Human Resources Department, both at corporate level and in the various business Areas, in coordination with the different departments involved, particularly those associated with production, analysing the negative impacts and designing response actions to be implemented, depending on their nature, through different mechanisms.

These departments have sufficient and specialised workforce to address any needs that may arise and, if internal capabilities are not available or if the action in question so requires, external advice is sought (S1-4_05).

Similarly, FCC's Human Resources Departments are allocated an annual budget in line with the actions to be addressed, thus enabling the management of 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).

The FCC Group also has departments specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.), so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. Where deemed necessary, also uses external suppliers with proven experience (S1-4_08).

The monitoring and evaluation of the effectiveness of the actions and initiatives described depends on the nature of each one. For example, the analysis of the results of satisfaction surveys and the exit interviews conducted with workforce are an effective tool that contributes to retaining and attracting talent to FCC (S1-4_04).

Metrics related to recruitment and talent attraction

Before presenting the Group's key indicators that allow FCC to measure the effectiveness of the above actions and/or initiatives in terms of recruitment and working hours, it is worth highlighting the following relevant contextual information:

Firstly, it should be clarified that the calculation of the numerical data on the own workforce is carried out using the same criteria as those used in the financial information in the FCC Group's consolidated Financial Statements, in accordance with International Financial Reporting Standards (IFRS). Specifically, the total number of employees of the fully consolidated companies is calculated; that is, it is calculated by multiplying the number of employees by the percentage of direct participation in joint operations[20] . This means that employees of joint ventures and associates accounted for using the equity method are excluded from the calculation, as are employees corresponding to financial interests in entities over which the Group does not have control, joint control or significant influence (S1-6_13, S1-7_06).

The FCC Group, which as at 31 December 2025 has four business Areas and a corporate area, all of which are differentiated, employs 72,910 people who are distributed and provide services in 40 countries around the world. In 2025, following the growth trend of previous years, the own workforce has once again increased by 2.1 % compared to 2024, as a result, as we have already mentioned, among other things, 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 subrogation obligation provided for in a large part of the conventional sector regulations applicable to the company.

In this regard, the distribution of the employees by gender and country[21] during the 2025 financial year is as follows (S1-6_01, S1-6_02, S1-6_04, S1-6_05):

	Men	Women	Unknown[22]	Total
Total number of employees	**55,272**	**17,540**	**98**	**72,910**
Spain	37,890	12,872		50,763
United Kingdom	3,503	554		4,057
Czech Republic	2,616	762		3,378
Georgia	2,279	397		2,676
France	1,336	1,120		2,456
United States	1,554	334	98	1,986
Colombia	920	297		1,217
Portugal	763	159		922
Austria	606	207		813
Romania	531	155		686
Poland	499	167		666
Saudi Arabia	509	28		537
United Arab Emirates	446	20		466
Slovakia	297	93		390
Canada	221	101		322
Italy	264	38		302
Hungary	135	51		186
Egypt	171	4		175
Netherlands	136	32		168
Mexico	123	29		152
Serbia	84	25		109
Norway	80	23		103
Australia	54	22		76
Algeria	53	7		59
Qatar	53	3		56
Nicaragua	46	7		53
Chile	28	11		39
Panama	27	8		35
Peru	21	7		28
Germany	18	5		23
Oman	2			2
Bulgaria		1		1
Brazil	1			1
El Salvador	1			1
Dominican Republic	1			1
Montenegro	1			1
Ireland	1			1
Costa Rica		1		1
Tunisia	1			1
Guatemala	1			1

[20] Joint operations are understood to be those consolidated using the method commonly known as proportional integration.
[21] Data reported at year-end by Headcount, except for those companies that consolidate their financial data using the proportional consolidation method, in which case the Group's percentage ownership in the company is applied (S1-6_14, S1-6_15).
[22] This year, the gender "Unknown" is reported for the first time.

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 business Areas' activities and are tailored to the type of contract that best suits them.

One of the main characteristics that define the Group's own workforce is its job stability, with a notable predominance of permanent contracts over temporary ones, as a result of the fact that many people are employed on a contract basis in sectors where there is an obligation to subrogate contracts.

Specifically, in the current financial year 2025, of the total own workforce, 61,297 employees have a permanent contract and 11,613 have a temporary contract. Likewise, most of the employees (86.54 %) work full-time (63,095 employees), with a small number of part-time employees (9,815 employees), as shown in the following table:

	Men	Women	Unknown	Total	% of total employees
Total number of employees	**55,272**	**17,540**	**98**	**72,910**	**100**
No. of permanent employees	46,755	14,444	98	61,297	84.07
No. of temporary employees	8,517	3,096	0	11,613	15.93
No. of non-guaranteed hours	195	81	0	276	0.38
No. of full-time employees	50,219	12,778	98	63,095	86.54
No. of part-time employees	5,053	4,762	0	9,815	13.46

Thus, in 2025, the number of permanent contracts compared to the previous year has increased by 282 permanent hires. Similarly, following this growth trend, the number of people with full-time contracts has increased by 1,304 compared to 2024 (S1-6_07, S1-6_09):

Similarly, the averages for permanent contracts[23] have increased compared to the previous year. Thus, in 2025, 61,384 workers had permanent contracts, while 11,232 had temporary contracts.

Throughout 2025, the number of new hires totalled 18,633, as broken down in the following table, which represents 1,491 more hires than in 2024:

	Men	Women	Unknown	Total
Total number of contracts	**13,900**	**4,709**	**24**	**18,633**
< 30 years old	3,735	1,276	5	5,016
30–50 years	6,322	2,297	11	8,630
> 50 years old	3,843	1,136	8	4,987

On the other hand, it should be noted that the turnover rate[24] in 2025 is as follows (S1-6_11, S1-6_12):

	Number of departures	Rate (%)
Total	**7.707**	**9,75**
Men	5,961	7.54
Women	1,720	2.18
Unknown	26	0.03

The above data show growing stability in employment at FCC, as evidenced by a low workforce turnover rate, which, when analysed from the perspective of voluntary resignations, would reach 6.51 %.

In conclusion, the distribution of the employees by age range is as follows (S1-9_03, S1-9_04, S1-9_05):

	Men	Women	Unknown	Total
Total number of employees	**55,272**	**17,540**	**98**	**72,910**
< 30 years old	5,221	1,578	7	6,806
30–50 years	24,391	8,074	37	32,502
> 50 years old	25,660	7,888	54	33,602

(23) Data relating to averages are included in Annex III - Additional information required by Law 11/2018.

(24) 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 any of the reasons indicated by the number of employees calculated according to the HeadCount method (S1-6_14, S1-6_15, S1-6_16).

These figures confirm the stability and diversity of the own workforce, highlighting an increase since 2024 in both young and senior workforce and in the number of women in all age groups, which shows a favourable trend towards greater generational and gender diversity within the own workforce.

The number of employees reported in the Annual Accounts is 72,910 and is reported in section 27. Income and expenses, letter c) Personnel expenses (S1-6_17).

Targets related to recruitment and talent attraction

No targets 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 various measures promoted by the company as part of its business strategy fulfil per se the established purpose of attracting and retaining FCC talent (MDR-T_17), mitigating the risks and material 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 Selection Policy in July 2018 (MDR-T_19).

Work-life balance

Policies related to work-life balance

In line with the Guiding Principles on Business and Human Rights in the area of equality, as well as with the ILO's Labour Principles and the conventions that underpin them (MDR-P_04, S1-1_07), FCC promotes a quality working environment and well-being based on equal opportunities, non-discrimination and respect for diversity. To this end, managing the work-life balance of its employees is essential, considering the positive impact it has on their health and emotional well-being, while also improving their satisfaction and commitment.

FCC therefore constantly strives to achieve a balance between its employees' personal and professional lives as a means of achieving equal opportunities at work. In line with the provisions of the European Social Charter, which recognises the right to equal opportunities and treatment for employees with family responsibilities, this commitment is reflected in various mandatory internal policies and regulations, which are set out below.

On the one hand, in the various Equality Plans signed by the different companies of the FCC Group, applicable in Spain, which promote the following common measures in the area of work-life balance:

- Development of awareness campaigns and actions on work-life balance and the distribution of responsibilities between women and men.
- Dissemination of work-life balance rights and the use of parental leave to the male employees.
- Prioritising the scheduling of meetings during working hours and promoting the use of videoconferencing as a meeting channel.

Furthermore, and in line with the principles set out above, it should be noted that both the Human Rights Policy[25] and the Technological Resources Usage Policy[26] of the FCC Group (S1-1_01) recognise the right of workers to rest and to disconnect digitally, in accordance with the nature and characteristics of their jobs (MDR-P_01).

Specifically, the Technological Resources Usage Policy, which applies to the entire FCC Group (MDR-P_02) since its approval by the Board of Directors in April 2019, is part of an adaptation process for its effective implementation in all countries where FCC operates internationally, with the Systems Department being responsible for its execution, in coordination with the rest of the organisation (MDR-P_03). The purpose of this policy is to ensure that users of Technological Resources make appropriate, responsible and lawful use of them. To this end, it regulates, among other things, the following rules of conduct, which also allow for better management of working time in order to respect personal and family life, such as (MDR-P_01):

- Users of technological resources should not be connected to them outside working hours, except in the case of having to fulfil any unavoidable obligation or responsibility related to their job.
- Efforts shall be made not to send communications or make calls outside working hours.
- Training and awareness-raising activities will be promoted among workforce on the reasonable use of technological tools.

This Policy was recently revised in July 2025 to incorporate regulations relating to Artificial Intelligence. (S1-1_02).

[25] As indicated, this Policy addresses issues such as opposition to forced or compulsory labour, child labour and human trafficking (S1-1_08).

[26] It is available on the corporate intranet (MDR-P_06).

Actions related to work-life balance

The organisation of working time in the various companies of the FCC Group responds to the realities and organisational or productive 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 impacts identified above, in 2025 (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, shared responsibility and digital disconnection for its employees (S1-4_02, S1-4_07):

- This year, the training course on *"Family Co-responsibility"* has remained hosted and fully accessible on the *FCC Campus* platform, with the aim of continuing the awareness-raising work that the company has been developing in this area. This course is aimed at raising awareness of the importance of co-responsibility as a negotiated and agreed distribution of family tasks and responsibilities, in order to promote a more egalitarian society and improve the well-being and mental health of all members of the family unit. It should be noted that, although it is a voluntary training course, since its launch in 2024, it has been completed by a total of 3,955 employees, with a satisfaction rating of 3.61 out of 4. After completing the course, most participants agree that it has helped to increase their awareness of the importance of sharing family responsibilities in a co-responsible and equitable manner (MDR-A_04, MDR-A_05, S1-4_04).
- In line with the above, the *FCC Campus* Library has been reinforced with new content aimed at promoting work-life balance and work time organisation, such as the voluntary course, *"The power of GTD (Getting Things Done): The foolproof method for improving your productivity"*.

  In addition, various training courses in AI, especially in *Microsoft Copilot*, contribute to improving the organisation of working time by automating routine tasks, streamlining the search and synthesis of information, and facilitating the creation of documents and communications. These capabilities make it possible to reduce unproductive time, prioritise better, and focus efforts on higher-value activities, thereby increasing team efficiency and productivity, to the benefit of work-life balance.
- In the Water Area, as part of its EFR (Spanish acronym for 'Family-Responsible Company) Certification, it has participated in the following training activities promoted by the *Fundación Másfamilia*:
  - *Work-Life Balance Management Course*, aimed at raising awareness of the importance of balancing personal, family and work life, the concept of cross-cutting work-life balance, the need for balance, and the benefits that proper management brings at the individual, organisational and social levels. Upon completion of this course, students will have acquired the necessary knowledge to manage and advance the continuous improvement of the EFR model, thus enabling them to extract the full value that this management model brings to the organisation.
  - *Continuous Improvement in Work-Life Balance Management Course*, designed to provide participants with the necessary tools to identify opportunities for improvement in the internal management of the EFR work-life balance model in their organisations.
- In the Environment Area, awareness-raising actions have been carried out on work-life balance and co-responsibility, such as the *"Work-Life Balance and Co-Responsibility"* course, aimed at reinforcing workforce knowledge of these basic concepts, analysing the causes of inequality between women and men, and promote both co-responsible models that favour work-life balance in the workplace, personal and family spheres, and good working practices aimed at fostering more equal and sustainable environments. At the international level, the Family Friendly Policy in the United Kingdom is also noteworthy in this area.
- The Construction Area has various initiatives, such as the express consideration of "*Interference in the work-family relationship*" as part of the Health Monitoring Programme developed in Mexico.
- Similarly, FCC promotes the care, well-being and quality of life of its workers through social benefits resulting from social dialogue (MDR-A_04), most of which are included 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 for illness and/or bereavement, and to deal with personal and family circumstances.
  - Extension of job reservation during leave of absence.
  - Supplements for maternity and paternity, disability, hospitalisation, etc.
  - Group insurance for accidents at work, and compensation for death or permanent, total or absolute disability.
  - Awards for retirement, marriage and childbirth.

The above measures are intended for the entire FCC own workforce, although some refer to specific areas, territories or groups (such as office workforce, insofar as they must be adapted to the requirements of the activity).

The effectiveness of the various measures is measured differently, depending on their nature. EFR certification, for example, is verified by AENOR, while other types of initiatives, such as training, have had their effectiveness measured through completion surveys or general workforce surveys, which will be discussed in detail later (S1-4_04).

The identification and definition of actions is a task carried out in a coordinated manner by the Group's Human Resources Department, both at the corporate level and in the different business Areas, in conjunction with the various departments involved, particularly those associated with production, analysing negative impacts and designing response actions that are then implemented, depending on their nature, through different mechanisms (S1-4_05).

Similarly, FCC's Human Resources Departments are allocated an annual budget in line with the actions to be taken, thus enabling the management of 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 specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.), so that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where deemed necessary, the Group also uses external suppliers with proven experience (S1-4_08).

Metrics related to work-life balance

The following indicator on work-life balance, among others, is broken down below, allowing FCC to evaluate the effectiveness of the actions and measures described above.

With regard to leave for personal and family circumstances, it should be noted that in the countries where FCC operates, 99.42 % of workers are entitled to family leave in accordance with applicable local regulations (S1-15_01). A total of 6.24 % of FCC's own workforce took one or more such leaves in 2025 to attend to personal needs (S1-15_02).

In this regard, it should be noted that the total number of leaves of absence taken in 2025 by employees entitled to them increased by 11.06 % compared to 2024.

Targets related to work-life balance

No general targets 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 various measures promoted by the company as part of its business strategy fulfil in themselves the purpose of ensuring an adequate work-life balance for FCC employees, contributing to effective equal opportunities and the creation of a high-quality working environment and well-being (MDR-T_17), mitigating the risks and material impacts associated with this area of action (MDR-T_16).

In addition, the various Equality Plans negotiated at national level between management and employee representatives establish, among other things, specific common targets (S1-5_01, S1-5_02, S1-5_03), aimed at preventing and mitigating the risks and negative impacts on 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 about the exercise of work-life balance rights and raise awareness of shared responsibility.
- Ensure that the exercise of work-life balance does not lead to any discrimination, specifically in terms of access to training, promotion opportunities, remuneration and other matters covered by the Plan.

In order to ensure the achievement of the above targets and to evaluate the impact of the various measures agreed in the aforementioned Equality Plans, the following monitoring measures, among others, are defined (MDR-T_17, MDR-T_18):

- Report annually on the dissemination of existing work-life balance measures and on progress in this area.
- Report on the work-life balance measures implemented, broken down by gender. Report annually on the outcome, processing and number of requests for reduced or adapted working hours, or other work-life balance leave, broken down by gender.
- Provide information on campaigns carried out in the area of work-life balance and shared responsibility.

The Plan Monitoring Committee is responsible for monitoring, evaluating and controlling the above data at agreed intervals.

In short, FCC considers the emotional well-being and right to work-life balance of its employees to be key. For this reason, since 2008 it has been establishing specific measures in its various equality plans to ensure their achievement, which has been reinforced with new lines of action such as the aforementioned Human Rights and Use of Technological Resources Policies (MDR-T_19).

Development

In a constantly evolving environment, the Group is committed to promoting the personal and professional growth of its own workforce. To this end, FCC maintains a wide and continuously expanding range of training courses, aimed at responding to the different needs of the business and the diverse profiles within the organisation, covering technical content, compliance, skills, languages and digital competences, among others.

Training and skills development for employees

Policies related to training and skills development for employees

For FCC, the training and professional development of each and every employee is essential, both for talent management and to respond to the needs and challenges that arise in each of the different businesses.

This conviction, in line with the Guiding Principles on Business and Human Rights, is reflected both in the Selection Policy reported above, which aims to promote the professional development of the workforce, and in the FCC Group's Code of Ethics and Conduct, which promotes as an essential principle the creation of a fair and diverse working environment that fosters the professional and personal development of employees.

To this end, the FCC Group promotes various Training Plans tailored to the specific needs of each business Area, together with a Cross-cutting Training Plan that complements and responds to the requirements for the development of cross-cutting skills, which are fundamental to the professional growth of its employees. These skills include both technical knowledge (including digital skills, data analysis, innovation and regulatory compliance, as well as aspects related to equality, diversity, health and well-being) and personal skills, known as soft skills, which are becoming increasingly important as they are key competencies for operating effectively in a work environment characterised by constant dynamism and transformation.

This Cross-cutting Plan offers both compulsory and voluntary training, and its implementation is carried out according to the nature of each action and the specific circumstances of each business Area and country.

The training catalogue offered by the different Plans is delivered both in person and online (e-learning), as well as in a blended format and virtual classroom, seeking maximum efficiency and ensuring that training is generally carried out during working hours.

At the same time, and within the framework of the aforementioned Training Plans, FCC has specific programmes of greater duration, depth and specialisation, whose main objective is to meet the training needs linked to the business (upskilling) and, at the same time, to promote the development of new skills in workers that will be in demand in the jobs of the future (reskilling). This increases the versatility, satisfaction and employability of employees, with clear benefits in terms of new professional opportunities and career paths that may arise within the Group, whether in positions of equal or greater responsibility, through professional promotion or even within the same job.

Actions related to training and skills development for employees

The *FCC Campus* e-learning platform plays a key role in the training offered by the company through its various Training Plans. Thanks to this tool, most of the training activities are launched online, making it possible to reach all FCC Group employees in a more comprehensive and cross-cutting manner, regardless of their location or business Area (MDR-A_02). In addition, the platform facilitates the sending of reminders for training activities and allows for real monitoring and control of progress, thus ensuring the effectiveness and traceability of learning (S1-4_04).

In this regard, the following training initiatives promoted within the aforementioned training plans during 2025 are particularly noteworthy (MDR-A_01, MDR-A_03, S1-4_03):

1. FCC Group Artificial Intelligence (AI) Awareness Plan

The Awareness Plan, which consists of three training modules, both compulsory (module I: "*Understand AI and build your key skills*") and voluntary (modules II: "*Optimise your work with Artificial Intelligence*" and module III: "*Learn how to get the most out of AI*"), covers fundamental concepts, skills development and practical applications of artificial intelligence, and has been aimed at thousands of professionals from all FCC Group business Areas and countries. These modules have achieved high levels of satisfaction and completion, thus promoting an advanced and responsible digital culture of AI at FCC.

In relation to the above, it should be noted that the launch of the fourth specific module on the ethical, safe and efficient use of AI is scheduled for 2026, which will further strengthen the Group's commitment to sustainable innovation and regulatory compliance.

At the same time, and in a complementary manner, the following actions have been promoted:

- Specialised training in artificial intelligence tools such as Microsoft Copilot, with sessions aimed at all Areas, both nationally and internationally, receiving very positive feedback from participants.
- Specific training actions for the Human Resources, Purchasing and Communication departments in Spain, focusing on the implications of AI in their functions, the regulatory framework and best practices.

A total of 12,526 employees have completed the training courses delivered under the aforementioned Plan, which have significantly strengthened employee’s skills in the innovative and efficient use of artificial intelligence in the workplace.

2. Data & Analytics

Training in Data & Analytics continues to be promoted, with two face-to-face sessions held this year for those whose roles require intensive use of data in their daily activities, actively participating in data analysis and management initiatives within the organisation.

The main objective of these sessions was to continue developing Data Governance, share knowledge on the importance of data management and analysis, and promote the use of advanced tools such as AI and Power BI. Attendees highlighted the applicability of the content and their interest in continuing to explore real use cases and collaborative tools. In addition, proposals for future editions have been collected, such as delving deeper into best market practices and access to new tools, thus consolidating a continuous and collaborative learning environment around data analytics.

In this year's Power BI training, participants rated the quality and usefulness of the content very highly, highlighting the applicability of the resources in their daily work and the improvement in the creation of dashboards and visualisations. The online format allowed flexible access to translated and updated materials, promoting autonomous and continuous learning.

3. Cybersecurity

This programme, which began in 2024 both nationally and internationally and ended in September 2025, consists of five training modules that aim to create and strengthen a culture of information security, protecting our data and systems.

The first three modules were launched in 2024, with module I: *"Email and Social Engineering"* being taken by 10,290 people and module II: *"Cloud and Internet Security"* being completed by 9,585 participants. Module III: *"Physical Security and Remote Working"* was taken by 9,982 participants (MDR-A_05).

Finally, the programme was completed with two more modules, Module IV: *"Passwords and Authentication"* and Module V: *"Data Management and Protection"*, both launched in early 2025, which were taken by 9,242 and 8,980 students, respectively (MDR-A_05).

The satisfaction and overall impact rating for the five modules, obtained through a specific survey conducted months after the completion of this training, was over 80 %, with participants noting its practical usefulness in professional and personal spheres, as well as the importance of continuous updating in this area to reinforce the knowledge acquired in the face of constantly evolving threats (MDR-A_05).

4. Anti-corruption

- With the aim of raising awareness among FCC employees about identifying corruption, its associated risks and the guidelines for action defined by compliance regulations, a short film on zero tolerance for corruption was launched at the end of 2024 and has been viewed by a total of 5,651 employees in 2025 (MDR-A_05).
- Corruption offences within the scope of the FCC Group's activities, mandatory training, the main objective of which is to acquire a solid and comprehensive understanding of the risks of corruption in the workplace, as well as the corruption offences that may affect the Group's activities and their characteristics, thus providing both the necessary tools to identify and manage risk situations and to strengthen the culture of ethics and integrity within the company. In 2025, this training was completed by 4,558 students.
- Anti-corruption training launched at the end of 2025 in the US, which has been delivered in several training sessions via a virtual classroom in the Water, Construction, Environment and Concessions Areas, with the aim of analysing obligations and other aspects of regulatory compliance in relation to corruption and other matters related to compliance in the US. So far, 70 students have participated in these sessions.

5. Tax Compliance

- In order to provide up-to-date knowledge on the regulatory framework in tax matters, the Tax Compliance Course has continued in 2025, with a total of 2,534 people taking part, enabling them to become aware of the importance of the tax compliance management system in preventing and reducing risks of this nature (MDR-A_05).
- *Pillar 2* Course: This training course, designed to provide essential knowledge on the Pillar 2 regulations promoted by the OECD and adopted by the European Union, has been attended by 74 people from all business Areas, both nationally and internationally. It is aimed at employees in the FCC Group's Administration and Tax departments, who will be directly affected by the new regulations and whose proper training and coordination are essential to ensure compliance with this tax obligation.

6. Conference on Geopolitical Risks

Due to the rapidly changing scenarios the world is experiencing and the need to anticipate trends in order to strengthen the organisation's ability to adapt, a session aimed at executives and organised by the Intelligence Department was held. The objective was to analyse the geopolitical and economic situation and its impact on the business. This training provided a global and strategic overview of the challenges and opportunities of the international environment.

Likewise, in 2025, through *FCC Campus*, 246 e-learning training activities were promoted, 79 more than in 2024 (MDR-A_05), distributed across 826 courses at national and international level. In addition, in 2025 *FCC Campus* offered training content in 14 languages.

During this period, the development of the Content Library has continued, incorporating new resources in its main schools. These materials, designed to be more attractive and practical, promote the development of cross-cutting skills. Thanks to a revitalisation campaign, which highlights one course each month, the number of visits and enrolments has increased significantly. This effort has resulted in significant year-on-year growth, with increases of 74 % in enrolments and nearly 86 % in completions, thus consolidating the impact of the training actions promoted.

This content complements any training programme, consolidating *FCC Campus* as a space geared towards continuous learning.

Currently, the Content Library consists of eight schools, with a catalogue of 64 freely available courses in self-enrolment format. Among them are the schools of *Personal Skills, Equality and Diversity, and Safety, Health and Well-being.*

In 2025, the English language offering has also been expanded to include 35 additional courses, available to all *FCC Campus* users in any location, with the same functionality as the Spanish versions.

To date, the total number of enrolments exceeds 5,400, with 4,087 of these listed as completed. These initiatives reflect FCC's commitment to continuous training and adaptation to the present and future needs of the organisation. (S1-4_03).

On the other hand, and within the aforementioned specific long-term programmes promoted in 2025 (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 (MDR-A_01, S1-4_03):

- Young Talent Development Programmes such as the aforementioned *FLIP Programme* in the Environment Area and the *8th Edition of the International Programme for Young Talents* in the Construction Area, aimed at a total of 6 and 5 young people, respectively, and with training focused on the development and skills of these individuals, thus strengthening their continuity at FCC.

  In line with the above, the Water Area has created the *"AqualiaYoung"* young talent network, which currently includes more than 70 young people and 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 such as the continuation of *Phase II of the 1st Edition of the Explora Programme* in the Corporate Area, with the aim of enabling the 15 participating women to consolidate the skills and/or knowledge acquired in Phase I and thus enable them to realise their full potential. The impact index obtained through a specific survey conducted months after the end of the programme was 3.13 out of 4.

  Likewise, this year the *Second Edition of the Explora Programme* has been extended to the different business Areas of the FCC Group, which has meant a journey of personal and professional transformation for the 12 new participants. In addition to supporting the organisation's diversity and inclusion strategy, this programme aims to strengthen the skills of these women, enabling them to acquire essential tools to face new challenges, boost their professional careers and encourage collaboration and the exchange of perspectives and business synergies. The impact index obtained for this group was 3.6 out of 4.

- Individual Coaching programmes for the development of management skills, and Team Coaching programmes for the development of high-performance teams. This year, 1 team and 25 participants took part in Corporate Services, with 29 hours of dedication. As a result of these programmes, team and individual improvement action plans have been defined that directly impact the productivity and satisfaction of their participants.

- The Construction 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 2025, three employees participated, bringing the total number of participants since 2020 to 17. This programme teaches participants a collaborative working methodology for the creation and management of a construction project using digital tools.

- In the Water Area, various training initiatives have been promoted aimed at promoting and developing talent in specific geographical areas, such as Colombia and Georgia. These include educational programmes that promote sustainable water management and environmental awareness, aimed at involving employees, students and community leaders.

In line with the above, and in order to contribute to the comprehensive development of the skills and abilities of professionals working at FCC, the Group's various Areas have launched the following initiatives, among others:

- The Water Area has implemented the *Be Talent* tool, which has significantly automated and simplified the process of identifying workforce training needs.

- The Construction Area in Canada has implemented the *Skillwave Platform*, which offers more than 2,400 training programmes available to all employees, allowing them to select courses and certifications aligned with their professional development goals.
- In the Environment Area, the course on *"Management Skills for Service Managers"* stands out. It is aimed at acquiring the professional skills necessary to perform this job, within a strategic people management model that promotes the optimisation of the talent and skills of the more than 40 professionals who have participated in the course.
- *Leadership and People Management* Courses and Programmes promoted by the different business Areas:
  - In the Water Area, both the *"Participatory, Healthy, and Inclusive Leadership Program"* —attended by 25 team leaders and aimed at fostering self-awareness and strengthening team relationships— and the *Third Edition* of the *"Advanced International Management Program"*, delivered in collaboration with the *Centro de Estudios Universitarios* (Spain) and designed to provide key company personnel with advanced management knowledge in international environments, stand out. In this edition, a selected group of 15 employees working in Egypt, Saudi Arabia, Oman, Colombia, Mexico, the United States, and Spain have received training and acquired distinctive skills for business management in a globalized environment, particularly in leadership, which is essential for connecting with their teams.
  - In the Environment Area, the *"Chartered Management degree apprenticeship"* carried out in the United Kingdom and the eight training actions in *"Leadership Skills"* implemented in Austria, in which a total of 34 employees participated, have contributed to the development and improvement of the skills of the professionals who have completed them.
  - The training course in *"Leadership and Planning"* in the Construction Area in Chile, which addressed and worked on the following topics, among others: key concepts and types of leadership, planning as a strategic tool for prioritising, preventing errors and adapting to changing environments and its practical application, and leadership and planning (teamwork).

On another note, it is worth highlighting the FCC Group's commitment to creating innovative and efficient solutions to address the main ESG challenges, evolving and transforming its business model as we know it. To this end, in 2025, the Group has intensified its efforts to bring innovation closer to all its employees and, for the first time, to their families, thus promoting their active participation in the digitalisation process in which the company has been immersed for years. The following three initiatives promoted by its *Digital Innovation Lab (DI_Lab)* are particularly noteworthy:

- The celebration in 2025 of the 4th edition of the *Innovation Day*, a commitment to innovation as a strength and one of the Group's levers for value creation. This is a space that generates knowledge synergies to promote innovation, technology and digitalisation, where knowledge is shared and ideas are developed. This event focuses 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, while promoting an innovation ecosystem open to institutional players and external collaborators.

  During the day, the different business Areas of the FCC Group showcased the latest developments and strategic advances made by the Innovation and R&D departments of the different business Areas in the field of digital transformation, reflecting their commitment to leading the way and generating efficiencies and new feasible and viable solutions in the key sectors in which it operates, such as construction, integrated water management, the environment and mobility.
- The organisation of the first *"Family Innovation Day"*, a unique event that brought together around 200 attendees in a space dedicated to science, technology and family fun, aimed to bring innovation and digital transformation closer to the whole family, especially children, by promoting learning through immersive experiences and interactive activities.

  The event also featured an interactive exhibition area, where real FCC Group projects and innovative solutions aimed at families were presented, offering a practical insight into how technology impacts the Group's day-to-day activities.
- The launch of the FCC Group's *Intrapreneurship School* has been a significant step forward in promoting a culture of innovation and entrepreneurship within the organisation. In its first edition, 22 participants from all business Areas underwent training, delivered in English, based on active and collaborative methodologies, aimed at developing key skills such as adaptability, creativity, critical thinking and strategic vision, as well as the ability to generate real impact on the business.

  In addition, the diversity of profiles participating in this initiative, together with the interaction between Areas, has enriched the participants' experience, promoting networking and the exchange of good practices, which reinforces the main purpose of strengthening the entrepreneurial culture in all FCC Group companies through specific training and the development of key skills.

All this without neglecting the various initiatives promoted or participated in by employees from different Areas in 2025, which are part of FCC's commitment to promoting 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 the following initiatives:

- "*Award for the 100 Best Ideas of the Year*", in which FCC has been recognised alongside Inetum and Intel for the proposal "Connected industry, but without connection", which consists of a solution for remotely managing more than 500 autonomous devices in industrial environments —such as cement plants or water facilities— using out-of-band technology, thus helping to optimise operational efficiency and reduce costs.
- The *2025 Fomento Awards*, promoted by the Construction Area, aim to recognise the high levels of technical expertise, innovation and capability of the projects developed by the company around the world. The following awards were won:
  - *Fomento 2025 Award for Excellent National Work*: the remodelling of the Santiago Bernabéu Stadium.
  - *Fomento 2025 Award for International Excellence*: the Riyadh Metro (Saudi Arabia).
  - *Fomento 2025 Award for Innovation:* the new track assembly procedure on slabs in railway infrastructure tunnels.
  - *Fomento 2025 Award for Digitalisation:* A-465 GISPORTAL.
  - *Fomento 2025 Award for Sustainable Innovation:* Installation of photovoltaic panels on road maintenance vans.
- The 4th edition of the *i4U Innovation Awards*, implemented by the Water Area, aimed at developing internal talent and promoting a culture of innovation and sustainability among its employees, with the aim of discovering proposals that could be implemented in the company's operations to improve the quality, efficiency and sustainability of its activity. On this occasion, a total of 25 proposals were submitted from four countries (Spain, Colombia, Italy and the Czech Republic), with three of them reaching the final stage. The first prize was awarded to the *AqualiaRe* initiative, a tool that helps to design water reuse solutions, allowing treatments to be compared, costs and deadlines to be estimated and risk management to be supported, reducing working times, unifying criteria and promoting knowledge transfer.
- In 2025, the project for the visual recognition of waste on public roads using artificial intelligence, developed by the Environment Area in collaboration with Madrid City Council, was recognised as one of the best sustainable development initiatives of the year. This initiative seeks to eradicate a problem that significantly affects the quality of service, causing pockets of dirt, notable aesthetic problems in the urban landscape and numerous complaints from citizens.

As a corollary to the above, and in line with the FCC Group’s strong belief in leveraging business synergies as a key driver for enhancing the skills and training of its human capital, it should be noted that the FCC Group’s Travel Department, together with the company Indra, has received two awards from the *Asociación Ibérica de Viajes de Empresa* (IBTA, Iberian Business Travel Association) and the *Asociación Española de Gestores de Viajes de Empresa* (AEGVE, Spanish Association of Business Travel Managers) for the joint development of an *Onboarding Guide for Travel Managers*. These awards recognise the entities’ commitment to excellence in travel management, while promoting training and knowledge exchange within the sector.

In short, with the implementation of the above training actions, in addition to training, developing and motivating the best professionals with experience and commitment in each position, the company seeks to achieve their long-term loyalty, thus fostering the creation of a working environment with a strong sense of belonging and community among the workforce who form part of FCC, which in turn contributes to productivity and the achievement of the company's business project.

Most of the actions and initiatives described are aimed at the entire FCC own workforce, although actions are also launched for specific groups (e.g. women, young people, etc.) on which FCC places special emphasis in order to ensure diverse and non-discriminatory working environments in which the principle of equal opportunities is guaranteed (MDR-A_02).

The identification and definition of the necessary actions is carried out by the Group's Human Resources Department, both at the corporate level and in the different business Areas, which have specialised training workers who, in coordination with the various departments involved, especially those associated with production, analyse the negative impacts and design and implement the necessary actions through different mechanisms (S1-4_05).

Through training plans and the annual budget allocated according to the actions to be addressed, these departments enable the management of key material impacts, which are not alien to the rest of the organisation, which participates and is involved depending on the nature of the various actions, so that attention to these issues concerns the organisation as a whole (S1-4-09).

Additionally, as indicated, the FCC Group has departments specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.) to ensure that the company's practices do not generate impacts or, where applicable, that these can be mitigated. Where deemed necessary, the company also uses external suppliers with proven experience (S1-4_08).

The monitoring and evaluation of the effectiveness of the actions and initiatives described depends on the nature of each one. For example, analysing feedback from the various programmes implemented is an effective tool that contributes to talent retention and loyalty within the Group (S1-4_04).

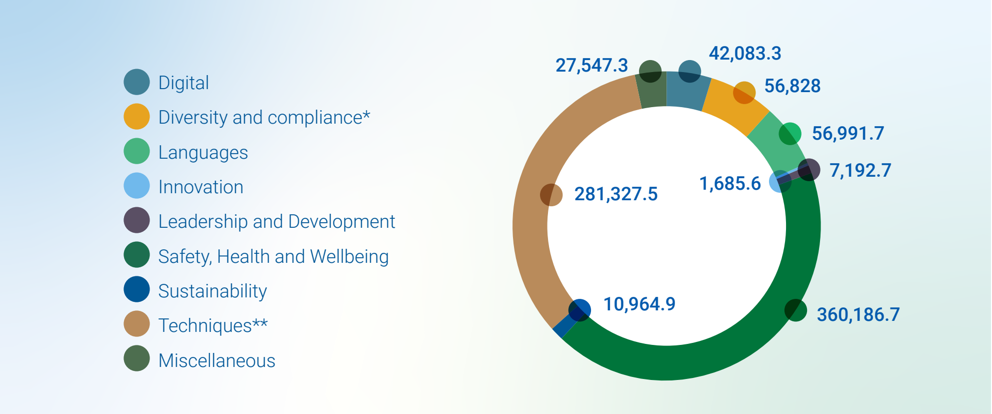
Metrics related to training and skills development for employees

The following is a breakdown of the average number of training hours in 2025, disaggregated by gender and functional level (S1-13_03, S1-13_04):

	Men	Women	Unknown	Total
Executive management	23.34	36.98	0.08	**25.74**
Middle management	20.07	26.30	0.42	**21.30**
Technical workforce	26.57	22.52	0.63	**25.11**
Administrative workforce	33.59	17.31	0.23	**21.84**
Various trades	8.61	6.41	0.16	**8.16**

Particularly noteworthy is the company's commitment to the education and training of its employees, as evidenced by the increase in the average number of training hours at most functional levels compared to 2024.

Likewise, with regard to training provided by area of knowledge in 2025, the following results are noteworthy:



(*) Diversity and compliance: actions aimed at strategic objectives of diversity and good corporate governance, bringing together the following areas of knowledge: equality and diversity, legal and regulatory compliance.

(**) Techniques: aimed at developing the technical knowledge and skills of the professional profiles it encompasses, including, among others, the following areas of knowledge: administration and finance, competencies, marketing and communication, business development, purchasing, techniques and human resources.

In line with the above, it should be noted that FCC's desire to contribute to the professional development and growth of its employees is evident not only in the actions and metrics mentioned above, but also in the continuous promotion of initiatives aimed at strengthening their skills, promoting their well-being and enhancing their prospects within the organisation, such as the implementation of various performance evaluation processes. In this regard, the percentage of employees who have participated in a performance evaluation in 2025(*) is shown below, highlighting that, among other initiatives, an evaluation process has been launched that has reached structural workforce in Spain, in which both performance and potential have been evaluated (S1-13_02):

Employees who have participated in a performance evaluation	2025
Male (%)	71.65
Women (%)	28.35

(*) The number of people assessed in the FCC Group as of 31 December 2025 is 4,652, and this group is expected to grow in future years.

Targets related to training and skills development for employees

No annual targets have been set in this area, given that it has always been a priority for the company and, as reflected in the results obtained in the metrics set out 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 well-trained and versatile own workforce, with different professional knowledge and skills, reducing and/or mitigating the risks and material impacts associated with this area (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 *FCC Campus*, an e-learning tool that has been in place since 2019 and is undergoing continuous improvement to respond to the changing training needs of FCC employees (MDR-T_19).

Professional promotion and internal mobility

Policies related to professional promotion and internal mobility

Although the Group also uses external recruitment tools, such as job platforms or specialised agents, when circumstances require it, the usual source of recruitment and professional promotion at FCC is the Internal Mobility programmes. These programmes allow professionals to change positions and companies within the FCC Group, offering them new opportunities for growth, development and professional promotion, as well as greater motivation, while at the same time allowing them 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 Selection Policy, with the following basic principles underpinning the process (MDR-P_01):

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 its teams. Vacancies will be advertised on the FCC Intranet, ensuring the transparency of the process.

B. Procedures must be established to enable employees to find out about vacancies for which they are eligible and apply for them, thus facilitating their professional development.

C. In people management, the mobility and promotion of teams must be ensured and facilitated for the benefit of their professional development, always under criteria of maximum rigour and objectivity.

D. Transition periods shall be established for the effective filling of vacancies, being as agile as possible, taking into account the complexity of the position, the number of pre-candidates to be evaluated and the needs of each business.

Similarly, the multiple Equality Plans applicable in the Group's various companies in Spain reinforce the company's commitment to the promotion and professional growth of its professionals through equal opportunities, by promoting, among others, the following common measures:

- Ensuring objective criteria in professional promotions in order to increase the number of women in positions where they are under-represented.
- In vacancies to be filled by internal professional promotion and under equal conditions, provided that they meet the profile required for the position, female candidates will be sought for those positions where they are underrepresented.
- Establish promotion programmes focused on individuals identified as having potential, with the aim of enabling them to acquire the skills and competencies necessary to access vacancies that may arise in more important positions within the company.

Actions related to professional promotion and internal mobility

In terms of professional promotion, FCC (MDR-A_02) regularly publishes (MDR-A_03) its vacancies on the national internal mobility portal (MDR-A_01), facilitating growth, versatility and professional promotion for employees (S1-4_03, MDR-A_05).

Thus, in line with FCC's commitment to promoting international mobility as a driver of personal and professional growth for its employees, it is worth highlighting the International Mobility Programmes of the different business Areas, which provide new opportunities for professional development for employees, while promoting synergies and encouraging the exchange of knowledge between businesses and countries.

In relation to the above, it is worth highlighting the "*International Aqualia*" campaign promoted by the Water Area in 2025, which aims to share testimonials from colleagues who have developed their professional careers in projects outside their country, thereby reinforcing the company's commitment to creating a diverse, global and inclusive corporate culture.

The effectiveness of actions is measured differently depending on their nature. For example, in the monitoring committees for the various equality plans, a specific report is produced on the progress of the actions implemented in terms of promotion and internal mobility (S1-4_04).

The identification and definition of internal promotion and mobility actions is carried out by the Group's Human Resources Department, both at the corporate level and in the different business Areas, in coordination with the various departments involved, particularly those associated with production. These departments have sufficient and specialised employees to address any needs that may arise and, if internal capabilities are not available or if the action in question so requires, external advice is sought (S1-4_05).

In addition, the FCC Group has departments specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.) to ensure that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where deemed necessary, the Group also engages external providers with proven experience (S1-4_08).

Metrics related to professional promotion and internal mobility

FCC's firm commitment to the promotion and rotation of its internal talent, as established in the previous regulations in its ambition to have flexible, versatile and multi-skilled professionals, is evidenced by the fact that in 2025, compared to 2024, a greater number of positions have been filled through internal mobility, amounting to a total of 198 internal mobility processes at the national level (MDR-M_01, MDR-M_02), i.e. 127 new processes.

In 2025, of the total number of internal mobility processes, 95 of them have led to promotions for employees, representing a significant increase over the previous year and reflecting the company's firm commitment to developing its internal talent.

In line with the above, FCC's commitment to the professional growth of its employees is also reflected in the fact that, at the end of 2025, the number of promotions at the national level increased compared to 2025, reaching a total of 1,103 positions, i.e. 372 more promotions than the previous year (MDR-M_01, MDR-M_02).

Targets related to professional promotion and internal mobility

No general targets have been defined in this area by FCC (MDR-T_15), insofar as the various measures promoted by the company as part of its business strategy comply *per se* with the established purpose of prioritising FCC's internal talent to fill any vacancies that may arise in the company (MDR-T_17), mitigating the risks and material impacts associated with this area of action (MDR-T_16).

Similarly, the targets defined in this area are also set out in the various FCC Equality Plans negotiated between management and employee representatives, which establish, among other things, the following specific common targets (S1-5_01, S1-5_02, S1-5_03) aimed at preventing and mitigating the risks and negative impacts associated with internal promotion and mobility (MDR-T_17). Specifically:

- Ensure effective equality in professional promotion.
- Identify individuals who show potential so that they can be considered for promotion to vacancies in jobs where they are underrepresented.
- Ensure that the reconciliation of personal and family life is not an impediment to professional promotion.

In order to ensure that the above targets are achieved and to enable the Monitoring Committee to assess the impact in its annual report evaluating the various measures agreed in the aforementioned Equality Plans, the following monitoring measures, among others, were established (MDR-T_17, MDR-T_18):

- Report annually on the number of promotions made, broken down by gender, indicating origin and destination position.
- Report annually on the number of people who have participated in professional promotions or professional training actions, as well as report on how many people who have participated in such training actions have been promoted.

Internal mobility and professional promotion of employees as a mechanism for retaining talent is part of FCC's corporate philosophy, with specific measures having been defined through equality plans (which have been implemented since 2008) and through other policies, such as the Selection Policy (MDR-T_19).

Diversity, equality and inclusion

At FCC, all employees, regardless of their gender, sexual orientation, identity or characteristics, culture, race or any other individual condition, represent the value of diversity.

For this reason, the promotion of diversity and equal opportunities is one of the company's main distinguishing features, as well as one of the central pillars of growth and social progress that underpin its corporate philosophy. This commitment reflects its desire to be an increasingly diverse and socially responsible company, contributing to the achievement of the Sustainable Development Goals (SDGs) contained in the United Nations 2030 Agenda.

Diversity and inclusion

Policies related to diversity and inclusion

For FCC, managing diversity, equality, workplace inclusion and promoting a genuine culture of respect, tolerance and fairness is an essential business, ethical and social imperative set out in the Human Rights Policy and the Code of Ethics and Conduct[27], which support the creation of a fair and diverse working environment, prohibiting any form of discrimination (MDR-P_01).

Likewise, the Equal Opportunities and Safe Environments, Diversity and Inclusion Policy ratifies FCC's commitment to human rights, diversity in the workplace and the values of loyalty, professionalism, well-being and development of its communities, as recognised in the FCC Group's Code of Ethics and Conduct. This Policy was approved by the Board of Directors on 28 November 2023, and its implementation falls to the various business Areas, in which a body, person or department is designated to act as the highest authority (MDR-P_03).

It should also be noted that the aforementioned Equality Policy, which applies to all persons within the FCC Group[28] (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), considers the integration of equality, diversity and inclusion at all levels and in all activities of FCC to be an essential objective, in addition to the following targets (MDR-P_01):

- Facilitate a diverse, equitable and inclusive work environment in which individual differences are respected and valued, fostering creativity and innovation, enriching FCC with different knowledge, skills, experiences and perspectives.
- Ensure a working environment based on respect, free from discrimination, harassment or any form of intolerance or violence against any person on the grounds of their nationality, racial or ethnic origin, age, disability, religion, belief or opinion, sexual orientation or identity, gender expression, sex characteristics, marital status or any other personal, physical or social condition. Involve all persons who make up FCC in compliance with this Equality Policy, regardless of their position or role.
- 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 any significant changes to the above-mentioned policies (S1-1_02).

Actions related to diversity and inclusion

As stated, 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 feature of its social agenda, and this is reflected in the many ongoing actions (MDR-A_03) and/or projects that the company develops in these areas (MDR-A_01, S1-4_03, S1-4_07).

In line with this task and conviction, FCC continuously develops general actions and initiatives for its entire own workforce, as well as in specific geographical areas, with the aim of creating inclusive and safe working environments for all its employees.

Proof of this is that, at the end of 2024, the FCC Group once again reaffirmed its commitment to Diversity and Equality, sealing it with the renewal of the 2025-2026 Diversity Charter by the leading companies in the different business Areas - FCCenviro, Aqualia, FCC Construcción, and FCC Concesiones- and the FCC Group, thus committing to raise awareness, disseminate and integrate the 10 principles of the Diversity Charter into their daily management among all their workforce, which are embodied in the prohibition of any type of discrimination. With this initiative, promoted by *Fundación Diversidad* (Diversity Foundation) and supported by the European Commission, in favour of diversity and inclusion in the workplace, FCC continues to make progress in implementing good practices that strengthen its competitiveness and social commitment.

[27] As indicated, the Human Rights Policy addresses issues such as opposition to forced or compulsory labour, child labour and human trafficking (S1-1_08).

[28] It is available on the corporate website at the following link: https://www.fcc.es/normativa, in Spanish and English (MDR-P_06).

FCC also has the *You_diversity* platform, hosted on the corporate intranet, which serves as a vehicle for channelling and promoting this corporate culture of respect and inclusion, through which significant content and training activities are disseminated (MDR-A_05, S1-4_04, S1-4_05), as well as fundamental internal policies and/or regulations such as, among others, the aforementioned Human Rights Policy, the Code of Ethics and Conduct, the Equal Opportunities and Safe Environments, Diversity and Inclusion Policy, as well as the Protocol for the Prevention and Eradication of Harassment and the FCC Group's Inclusive Language Guide published last year in 2023, all of which promote the creation of a corporate culture free from any form of discrimination (S1-4_03, S1-4_07).

Similarly, the Group's various departments are part of initiatives and organisations linked to promoting safe and respectful working environments, such as the *Red Empresarial por la Diversidad e Inclusión LGBTI* (REDI, Business Network for LGTBI Diversity and Inclusion).

In line with all the above, it should be noted that, for years, FCC has been carrying out well-recognised work in the area of diversity and in the labour market integration of people with disabilities and those belonging to vulnerable groups at risk of exclusion (such as recipients of minimum integration income, young people from Child Protection Institutions, and individuals from alternative accommodation centres or other authorised prevention and social integration services). For this work, in 2023 FCC received, in the Company category, the *2023 Community of Madrid Grupo Social ONCE Solidarity Award*.

Thus, the Group actively collaborates in Spain with specialised organisations that advise on the recruitment and employment support of people with disabilities, such as: *Fundación ONCE (Inserta Programme), Fundación Incorpora (La Caixa), Adecco Plan Familia), Fundación Síndrome de Down, Ecoembes (Reciclar Vidas)* and *Fundación Capacis*.

As a corollary to the above, it should be mentioned that, specifically, in 2025, intensive work has been carried out to raise awareness among the employees in this area, thanks to which the achievement of a fair, serious and diverse working environment at FCC from all perspectives (age, sexual orientation, etc.) has been promoted:

- Thus, within the framework of these measures promoted by the company to contribute to improving the employment and social integration of people with disabilities, it should be noted that, in 2025, the FCC Group renewed the *Inserta* Agreement it first signed in 2009 with the *Fundación ONCE*, with the aim, this time to hire more than 50 people with disabilities over the next three years, reaching a total of more than 1,200 hires since the beginning of this collaboration (MDR-A_05).

  In relation to the above, on 3 December, FCC, as a member of the *Fundación ONCE's Inserta Forum*, joined the *Fundación ONCE's* "*Aquí y en Marte*" (Here and on Mars) campaign on International Day of Persons with Disabilities, which reminds us that true inclusion has no borders and that the goal is clear: to create a world and a future where all people with disabilities can live and work with equal opportunities, here and everywhere.

- A working group on equality and diversity remains active, meeting annually to share knowledge and experiences among the different businesses of the FCC Group's Areas and to reflect on future actions on this matter. This year, the working session held in December was entitled *"Updating equality and diversity teams"*.
- To mark this international day, the Environment Area promoted an Awareness Day on disability under the slogan: *"Inspiring abilities: the power of sport"*, in line with its Inspiring Women initiative, in which a paralympic athlete participated, whose testimony of resilience is an inspiring example of how to transform challenges into opportunities.
- The Construction Area has signed a Collaboration Agreement for Supported Employment Actions with the *Fundación Capacis*, with the aim of promoting actions aimed at the full social and labour integration of people with disabilities.
- The Water Area has renewed two collaboration protocols with the *Fundación Adecco*, aimed at strengthening the culture of inclusion at Aqualia. One is to improve the employability of women in situations of social exclusion, and the other is to promote training and employment programmes for people with disabilities, developing awareness-raising actions aimed at managers and workers, with the aim of promoting inclusive leadership and avoiding unconscious bias.
- Once again this year, to reaffirm its commitment to equality and the inclusion of all people, FCC celebrated LGTBI Pride Day, and to this end, all the Group's business Areas joined the "*El valor de la palabra*" (The Power of Words) campaign, promoted by the *Red Empresarial por la Diversidad e Inclusión LGBTI* (REDI, Business Network for LGBTI Diversity and Inclusion), which highlights the power of language as a tool for affirmation, visibility and social transformation.
- At the same time, continuing with the awareness-raising work begun by FCC in previous years, the following training courses were launched in 2025:
  - "*The value of LGTBI diversity*", key content for continuing to promote an inclusive and respectful corporate culture, in which all people can express their identity and develop fully in line with their values. A total of 2,248 participants completed this course, with a very positive overall assessment. Surveys highlighted the interest of workforce in learning more about concepts related to sexual and gender diversity, as well as the usefulness of the methodologies employed.

- "*Manage diversity in your work environment*", which is voluntary and also aimed at providing the necessary tools to enhance the basic skills and knowledge to work and manage diverse and inclusive environments that help to promote innovation, creativity and efficiency and prevent discriminatory or exclusionary behaviour, has been completed by a total of 40 employees, with a very positive overall assessment.

– The commitment of the different business Areas to promoting a people management model that favours and guarantees equal opportunities and non-discrimination, as well as diversity and inclusion, is clearly demonstrated by the awards obtained and initiatives promoted in 2025 in this area, including:

- The *"Best Company for All Talent" Awards*, in which the Water Area was recognised for its commitment to inclusion and talent development, and the Environment Area was recognised for its diversity, equality and inclusion policies.
- Similarly, the Construction Area has established itself as a leader in diversity and inclusion, having been recognised by REDI as one of the outstanding organisations in the 2025 Top LGBTI+ Leaders edition, in recognition of the company's contribution to the creation of inclusive, safe and respectful working environments, as well as its commitment to equal opportunities.
- Participation in initiatives such as the *#CEOPorLaDiversidad* Alliance, promoted by the Fundación Adecco and the *Fundación CEO*.

– Likewise, the Group's various business Areas have carried out the following actions and/or initiatives:

- In the Water Area, it has renewed its agreements with the following associations for the third consecutive year:
  - *MyGwork*, a global talent and recruitment network aimed at LGBTQ+ people in vulnerable situations, is a channel through which the company's job offers aimed at this group are published.
  - *REDI*, with which the company has promoted an online awareness session on LGBTI diversity and inclusion, given by REDI and aimed, particularly at management workforce, which has been joined by the rest of the employees, with a total of 291 employees attending. This training has focused on inclusive leadership and the positive impact of diversity in the workplace.
  - *FELGTBI+*, joining its *"Company Pride"* campaign in different company workplaces, thus highlighting its commitment to inclusion.
- At the international level, it is worth noting that the Portuguese subsidiary of the Construction Area has joined REDI Portugal, in line with its strategy of moving towards the creation of more diverse, safe and inclusive work environments for all its employees.
- The Environment Area, which was already recognised last year for its work on diversity and inclusion, continues to strengthen this commitment this year by promoting a diverse and inclusive workplace, both through active participation in initiatives and events promoted by REDI and by continuing the company's specific diversity training programmes, including the courses on *"LGTBI+ Diversity Management in the Company"*, which has already been completed by more than 2,500 participants, and "Non-sexist and Inclusive Communication", with 96 employees participating in 2025.

In line with the above, the FCC Group has been awarded the "*Best Travel & Event Corporate Sustainability, Inclusion and Well-being Initiative of the Year*" award in the *"Travel Social Impact"* category at the *European Mission Awards (EMA)* for the *"For an inclusive journey*" project, launched by the Travel Department in collaboration with the company Vestas. This project aims to adapt travel regulations, integrating the principles of equality and diversity, with the aim of creating an inclusive and respectful working environment where everyone can feel safe and supported, thereby maximising traveller well-being, travel success and productivity for the organisation.

This recognition is in addition to those already obtained by FCC for this project, which has previously been awarded the IBTA Travel Associations' award for "*Best Practice in Diversity and Inclusion Policies*" and the *AEGVE* award in the category of *"Travel Policy and Internal Communication*".

FCC has departments specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.), so that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where necessary, the company also uses external suppliers with proven experience (S1-4_08).

The aforementioned departments, through the annual budget allocated according to the actions to be addressed, enable the management of 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 diversity and inclusion

FCC ensures strict compliance with current legislation and regulations on accessibility in all countries where applicable.

In this way, the company works to include 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 reflected in the number of people with disabilities or at risk of exclusion who work for the FCC Group. Specifically:

In 2025, 3.15 %[29] of the FCC Group's own workforce has a recognised disability, with this group increasing by 2.2 % compared to the previous year. In Spain, where the bulk of FCC's employees is concentrated, this group represents 3.79 % of the own workforce, with an increase of 87 employees for the fifth consecutive year. In this regard, the distribution of people with disabilities by gender is as follows (S1-12_01):

	Men	Women	Unknown	Total
No. of persons with disabilities	1.899	587	0	2.486
% Non-collective	76,39	23,61	0,00	100
% Not on own workforce	2,40	0,74	0,00	3,15

Similarly, the number of workers belonging to groups at risk of social exclusion[30] has increased, reaching 191 workers this year (MDR-M_01, MDR-M_02), thereby increasing the number of hires from this group by 5.52 % compared to the previous year. Specifically, the Environment Area has continued to collaborate with associations such as the *Comité Español de Ayuda al Refugiado (CEAR*, Spanish Committee for Refugee Aid) and TENT, which are dedicated to helping refugees find employment.

[29] The numerical data on persons with disabilities has been calculated by dividing the number of persons with a recognised disability certificate in the different countries in which FCC operates by the total number of workers calculated according to the HeadCount method (S1-12_03).

[30] Classification carried out in accordance with the grouping established in the Glossary of Terms on Social Security Bonuses and Reductions of the Ministry of Labour, dated January 2021, This group includes victims of gender-based violence, domestic violence, terrorist violence and human trafficking, as well as people in situations of social exclusion as defined in Article 2 of Law 44/2007 of 13 December regulating the regime for integration companies.

Targets related to diversity and inclusion

As mentioned above, the evolution towards a more diverse and inclusive society is a permanent feature of FCC's social agenda and, therefore, it is not necessary to set additional targets in this regard (MDR-T_15), as the company is continuously implementing various 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).

Furthermore, as can be seen from the results obtained following the implementation of these actions and/or initiatives, a twofold objective is achieved: a) mitigating the material impacts identified in this area and b) achieving FCC's goal of advancing the construction of a genuine corporate culture of respect, tolerance and equality, as well as having an increasingly diverse own workforce with different points of view, approaches and ideas that will undoubtedly contribute to adding value to the company's various businesses (MDR-T_17, MDR-T_18).

Equal opportunities

Policies related to equal opportunities

For FCC, promoting effective equality between women and men is a cross-cutting and key objective that cannot be ignored. It is included in both the aforementioned Equal Opportunities and Safe Environments, Diversity and Inclusion 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 the particularities of its sectors of activity, thus establishing itself as one of the main drivers in this area. These Plans have the corresponding monitoring bodies, which ensure the effective implementation of the various initiatives and measures agreed upon in them.

The FCC Group currently has a total of 16 Equality Plans, four of which are Group Equality Plans, which are the result of ongoing social dialogue and a common interest in achieving, reinforcing and guaranteeing equal treatment and opportunities for women and men at FCC. These plans include, among other things, the following common lines of action in the area of equality:

- Promoting access to employment for women and men on equal terms and developing measures that favour a balanced workforce composition in the different professional groups.
- Training and raising awareness among workforce on equal opportunities.
- Provide training to promote women's professional skills and development.
- Promote shared responsibility and work-life balance for all workforce.

- Raise awareness and support the integration and protection of female workers who are victims of gender-based violence.
- Ensure the inclusion of the gender perspective in policies and actions relating to occupational risk prevention.
- Adopt a gender approach in the company's various policies and communication channels.

Likewise, during 2025, FCC has continued to consolidate its firm commitment to equality by signing new Equality Plans and implementing those already negotiated, while continuing to negotiate the remaining Plans. On the international stage, the Equality Policies in force in the United Kingdom and the United States are particularly noteworthy.

It should also be noted that all business Area heads have been recognised and periodically renew the Company Equality Distinction, a mark of excellence awarded by the Ministry of Equality, with the Group currently holding five distinctions.

Actions related to equal opportunities

In order to effectively achieve 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 2025 are worth highlighting, aimed at creating an enriching work environment, free from discrimination of any kind , and one that promotes diversity and female talent (MDR-A_01, MDR-A_02, MDR-A_03, S1-4_03, S1-4_07):

- Once again, this year, FCC has joined in the commemoration of International Women's Day, giving visibility and recognition to the role of women in the different sectors of the company. This meeting has established itself as a crucial forum for analysis and reflection on the progress made in gender equality, as well as for identifying the challenges that still persist in this area in society.
- Reflecting the company's institutional commitment to promoting equality and female leadership in society, the Chairwoman of the FCC Group participated in a working meeting on women and equality in Spain organised by the Embassy of the Federal Republic of Germany, which provided another valuable opportunity to strengthen the company's commitment to effective equality.
- In 2025, the Water Area continued promoting female talent by signing a collaboration agreement with *Womenalia*, with the aim of providing training by expert professionals to promote female talent and STEM talent within the company, promoting the following initiatives within the framework of this agreement:
    - Aqualia, the parent company of the Water Area, has been distinguished with the "*Women Friendly Company*" seal, awarded by *Womenalia* to recognise organisations committed to the professional development of women, making it the first company in the water sector to receive this distinction.
    - On the occasion of International Women in Engineering Day on 23 June, it participated in the *#YoSoyIngenierA* initiative, a space for connecting pre-university students and female engineers from the business world with the aim of encouraging these young women to pursue STEM (Science, Technology, Engineering and Mathematics) careers.
    - As part of its internal network *Aqualiawomen*, which seeks to promote networking and continuous training among its members, a series of online talks organised by *Womenalia* were held, with the participation of more than 240 women, on the following topics: how to overcome imposter syndrome and reach your true potential, strategies for turning dreams into reality, and discover the power of a positive attitude.
- Both the Construction Area at the end of 2024 and the Water and Concessions Areas in 2025 have recently consolidated their commitment to equal opportunities by signing the IV Equality Plan of FCC Construcción, the II Equality Plan of Convensa, the IV Equality Plan of the Aqualia Group and the II Equality Plan of the Murcia Tram Operation Joint Venture, respectively, all of which reflect the objective of ensuring effective equality between men and women at all levels of the organisation.
- The Environment Area's solid commitment to equal opportunities also extends to the international arena, where it has promoted the following training initiatives:
    - "*Lean In Circles*" and the "*50 Ways to Fight Bias*" training programme in the United Kingdom are initiatives aimed at empowering female talent, providing them with the tools to identify and address biases in the workplace, as well as providing them with professional support during their development.
    - "*Recruit without discrimination*" in France, aimed at training workforce to carry out fair, bias-free selection processes in line with the principles of equal opportunities, in which 25 employees have participated.

- Participation in training programmes aimed at female talent at FCC, a group that is currently under-represented in some positions, providing them with the necessary tools to improve their skills and performance.
  - *EOI* development project, aimed at women with high potential. In 2025, 9 women participated, bringing the total number of women from different business Areas since 2011 to 115, with enriching results that have contributed to improving their skills and abilities.
  - *Promociona* project, specialising in preparing women to access senior management and board positions (CEOE - ESADE). In 2025, one woman participated, bringing the total to 21 since 2014. This year, the programme had an overall satisfaction rating of 4.83 out of 5.
  - Regarding the *Explora* Programme, designed to promote 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, the following should be highlighted:
    - On the one hand, the first edition of this programme has come to an end, with an overall satisfaction rating of 4.46 out of 5. The 15 women who took part agreed that the programme had enabled them to improve and develop new skills that they will put into practice in their work, as well as creating new and enriching relationships in the professional environment.
    - On the other hand, the second edition of the Explora Programme has been launched, an initiative in which a total of 12 women from different business Areas of the FCC Group have participated. This has also been an extremely enriching opportunity for learning, as the participants affirm, allowing them to acquire new skills and tools applicable to their professional development, as well as to create new professional links. This new edition has once again achieved a high level of overall satisfaction, reaching the maximum rating of 4 out of 4
  - *Cross Mentoring knowledge and experience exchange* programme within the *Empowering Women's Talent* (EWT) initiative, which brings together a wealth of diversity in sectors and business models and in which mentor/mentee pairs are matched. In 2025, one mentee and one mentor from the Water Area and one mentee and one mentor from the Environment Area participated.

  In short, what FCC (MDR-A_02) seeks to achieve 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 for future professional opportunities within the Group, and to retain female talent at FCC (MDR-A_01, S1-4_03, S1-4_07). Although the benefits of these programmes are expected to be most noticeable in the medium term, some are already beginning to emerge in 2025, with a total of three women who have participated in these training programmes being promoted (MDR-A_05).
- Course on "*Gender equality: Overcoming imposter syndrome*", aimed at providing the keys to transforming one's lifestyle and overcoming limiting beliefs and barriers present in daily life, as well as contributing to improving self-esteem and self-concept by learning strategies to strengthen one's own mental health and that of those around them. In 2025, a total of 223 participants completed this training, which received a high overall rating of 3.82 out of 4.
- Internal awareness-raising work carried out through the magazine "*Somos FCC*" (We are FCC), highlighting women at FCC in technical and management positions.

The above actions and/or initiatives are mainly aimed at the entire FCC workforce, combined with specific actions and/or initiatives for certain groups, especially women (MDR-A_02).

The effectiveness of these actions varies depending on their nature. For example, the effectiveness of training actions aimed at promoting talent is measured in the medium term through the promotions and progress of women within the company (S1-4_04).

These actions are identified and defined by the Group's Human Resources Department, both at corporate level and in the various business Areas, in coordination with the different departments involved, particularly those associated with production, analysing any negative impacts and designing response actions which are implemented, depending on their nature, through different mechanisms. These departments have sufficient and specialised employees to address any needs that may arise and, if internal capabilities are not available or if the action in question so requires, external advice is sought (S1-4_05).

Similarly, FCC's Human Resources Departments are allocated an annual budget in line with the actions to be addressed, thus enabling the management of 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 specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.), so that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where deemed necessary, the Group also uses external suppliers with proven experience (S1-4_08).

Metrics related to 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 levels and to achieve full pay equity.

A true reflection of this is that, at the end of 2025, the percentage of women in management and leadership positions represents 19.92 % of the total number of such positions, a figure that has increased compared to 2024.

Furthermore, FCC's remuneration management is based on the criteria of objectivity, external competitiveness and internal equity, with the company making no distinction based on gender, so that remuneration is equitable according to the level of contribution to the business (functional level) and the level of responsibility and value of each job.

With regard to the calculation of the gender pay gap within the FCC Group, two types are considered: the gross gap and the hourly adjusted gap, according to the following calculation methodology (S1-16_01):

Gross hourly pay gap	Adjusted hourly pay gap
11.98 %	4.42 %
This is calculated by obtaining the percentage difference between the average total hourly wage for 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 pay discrimination, as there are factors beyond the company's control that contribute significantly to increasing gender pay inequality. These include the masculinisation of most of the sectors in which the Group operates, working conditions resulting from subrogation, individual performance, economic crises, the political situation, socio-cultural reasons, academic training, and experience in the position held.

Targets related to equal opportunities

The effectiveness and combination of the actions and/or projects detailed above (which translate into job promotions, etc.), which FCC is actively promoting, foster the creation of an inclusive working environment in which women and men have the same opportunities for professional development, making it unnecessary to set specific targets in this area. (MDR-T_15).

However, FCC's **Equality Plans**, negotiated between management and employee representatives (S1-5_01, S1-5_02, S1-5_03), already regulate various specific targets linked to multiple positive action measures, such as those described in this section, to be implemented by FCC and aimed at achieving the above (MDR-T_16).

In this regard, the following targets set out in the Plans aimed at combating the under-representation of women are particularly noteworthy:

- Promote the incorporation of women in those positions and professional groups where they are underrepresented.
- Facilitate the presence of women at different functional levels, seeking to balance their presence.
- Train women who show potential so that they can apply for jobs where women are underrepresented.

With regard to the indicators established (MDR-T_18) to analyse the monitoring and fulfilment of the above targets by the Monitoring Committee in its annual evaluation report, the following (MDR-T_17) are worth mentioning, among others:

- Annual comparison of the distribution of the workforce by functional levels, broken down by gender, at those levels where women are underrepresented.
- Number of applications and number of hires in positions where there is underrepresentation of women.
- Report annually on the difficulties and obstacles encountered in recruiting women to certain positions, professional groups, or functional levels where they are underrepresented.
- Report annually on programmes and collaboration agreements for the training and promotion of women with high potential to positions of responsibility.

The promotion of a culture of equal treatment and opportunities between women and men is a strategic element for the development of FCC. For this reason, since 2008, it has been establishing specific measures in its various equality plans to ensure its achievement (MDR-T_19).

Non-discrimination and prevention and eradication of harassment

Policies related to non-discrimination and prevention and eradication of harassment

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 forms, promotes a culture of respect and awareness of harassment, ensuring, among other things, the agility of reporting mechanisms, guaranteeing the labour and social protection rights of victims, etc. (MDR-P_01)

Similarly, 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 dignified treatment for all individuals with whom it works, 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 (MDR-P_01).

Likewise, and as a complement to the reporting channel included in the aforementioned Code of Ethics and Conduct, FCC has a Protocol for the Prevention and Eradication of Harassment, which was recently revised in December 2024, and which aims to prevent, resolve and eradicate cases of workplace, sexual or gender-based harassment, reinforcing, once again, the FCC Group's commitment to zero tolerance of abuse of authority or any type of harassment, as well as any other conduct that may create an intimidating, offensive or hostile working environment for employees.

The Protocol, which is applicable and mandatory for all FCC Group companies under direct or indirect management control, and for all persons related to them, regardless of their connection to the company, whether they are employees or from other companies, including job applicants, interns, temporary workforce, suppliers, customers, etc., It includes a statement of principles, a definition of harassment, the procedure for dealing with harassment, a guarantee of confidentiality of the process, and a prohibition on retaliation. This Protocol is implemented 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, in both Spanish and English.

Finally, FCC's Equality Plans, which are applicable nationwide, also include a chapter on the prevention of sexual and gender-based harassment, which highlights, among others, the following common measures:

- Information and training for workforce on the principles and values that must be respected in the company and on unacceptable behaviour.
- Specific training on sexual harassment and gender-based harassment will be provided in order to avoid and prevent such situations.
- Given the specific nature of this type of harassment and the need to guarantee confidentiality and secrecy, a team to deal with sexual and gender-based harassment will be set up within the Plan Monitoring Committee. This team will be gender-balanced and composed of people trained in sexual and gender-based harassment.

Actions related to 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 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) were launched in 2025 (MDR-A_03):

- The *FCC Campus* Library has updated its freely available content, adding courses that are specifically designed to strengthen key skills such as interpersonal relationships, communication, collaboration and conflict management. The following courses are particularly noteworthy: "*Assertiveness to gain respect*", *"Connect, understand and avoid misunderstandings with others", "Cross-functional collaboration: Goodbye to working in silos!", "Interpersonal conflict management"*, and *"Non-violent communication: the power of empathy".*

  Among the courses mentioned, the following are noteworthy due to their high participation rates:

  - *Interpersonal conflict management*, designed to promote the identification and analysis of the causes and meanings of conflict, as well as to provide participants with resources and strategies for effective management. Since its launch, this training has been taken by a total of 4,438 workers, with an overall satisfaction rating of 3.62 out of 4, enabling participants to acquire the knowledge and tools necessary to identify and manage this type of conflict.
  - *Non-violent communication: the power of empathy*, with the aim of applying the principles and knowledge necessary to establish more effective relationships that are aligned with one's own values, promoting connection with both one's own needs and those of the other person, and promoting the development and strengthening of listening and empathy skills. In 2025, this training was taken by a total of 193 employees with a high satisfaction rating of 3.61 out of 4, who found that this course provided them with the essential tools to communicate and establish interpersonal relationships more effectively.

- Course on *"Treatment and investigation of cases of workplace, sexual or gender-based harassment"*, with the aim of providing a comprehensive overview of harassment in the workplace and its various manifestations, with a special focus on its investigation and treatment, highlighting the FCC Protocol for the Prevention and Eradication of Harassment. The course has been taken by 81.13 % of employees, with a satisfaction rating of 4.63 out of 5.
- Reflecting this commitment, the Onboarding Programme includes key mandatory training courses for the Group, such as *"Code of Ethics and Conduct", "Workplace and Sexual Harassment", "Cyberbullying"* and *"Let's Talk About Equality"*, as well as other mandatory content relating to the following relevant topics, such as Privacy Awareness, Data Protection in HR, Data Protection in Legal, Technological Resources Usage Policy, Tax Code of Conduct, Health and Safety in the Workplace, Sustainability and Cybersecurity, all with the aim of helping new recruits adapt to the company by providing them with essential training to raise awareness and promote the fundamental principles and values of FCC's corporate culture, which must be known and respected at all times.

For FCC, the implementation of the above initiatives and their dissemination to the workforce is carried out through various information channels made available by the company, such as *FCCOne*, FCC360 App, leaflets and informative posters, and other media, which are an essential tool for achieving its objective of eradicating all forms of discrimination and/or workplace harassment or mobbing, whether sexual or gender-based, within the company (S1-4_04, S1-4_05).

As indicated, these actions are generally aimed at the entire FCC workforce and are also combined with actions carried out in more specific areas and/or territories (MDR-A_02).

The FCC Group has departments specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Compliance, Audit, Data Protection, etc.), so that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where deemed necessary, the Group also uses external suppliers with proven experience (S1-4_08).

FCC's Human Resources and Compliance Departments are allocated an annual budget in line with the actions to be taken, thus enabling the management of 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 non-discrimination and prevention and eradication of harassment

Metrics related to non-discrimination and the prevention and eradication of harassment are reported in the section "Incidents, complaints and serious impacts on human rights" within the own workforce, as well as fines, penalties or compensation corresponding to the reference period.

Targets related to non-discrimination and prevention and eradication of harassment

From the above, it is concluded that it is not necessary to set additional targets in this area (MDR-T_15), insofar as the awareness-raising actions and training courses on harassment described above fulfil the established purpose (MDR-T_17) of having an increasingly trained and aware workforce in this area, with the necessary knowledge to identify any conduct that constitutes discrimination or harassment, as well as knowledge of the channels available to them to report and eradicate such conduct.

Notwithstanding the above, the aforementioned FCC Equality Plans, negotiated between company and employee representatives (S1-5_01, S1-5_02, S1-5_03), set out specific targets, such as disseminating the FCC Group's Protocol for the Prevention and Eradication of Harassment and the complementary measures provided for therein, so that employees are aware of its content and the existing reporting channels, with the aim of preventing sexual and gender-based harassment.

To achieve this objective, and for the purposes of informing the Monitoring Committee, the company must provide the Joint Team for Sexual or Gender-Based Harassment with the following indicators (MDR-T_18) at least once a year, when proceedings are initiated following a complaint of sexual or gender-based harassment (MDR-T_16):

- The company shall 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, the outcome of those complaints and the disciplinary, preventive or corrective measures taken.

As indicated, the rejection and zero tolerance of any conduct involving discrimination or harassment in any of its forms, and the promotion of a culture of respect, is a cornerstone of FCC's culture, which is reflected, on the one hand, in ongoing 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 (most recently in 2024) (MDR-T_19).

Gender-based violence

Policies related to gender-based violence

The FCC Group is particularly committed to combating gender-based violence in all its forms, based on two fundamental principles of action: zero tolerance for gender-based violence and promoting the social and professional integration of victims.

Thus, the various Equality Plans of the FCC Group expressly include a chapter dedicated to gender-based violence with specific measures aimed at preventing and eradicating this type of violence, highlighting, among others, the following:

- Recognising the right of female workers who are victims of gender-based violence to reorganise their working hours according to the schedule they propose, without any reduction in the remuneration they were receiving.
- Training and raising awareness among workforce on gender-based violence.
- Disseminating awareness campaigns against gender-based violence through the company's website, corporate intranet and other communication channels.
- Establish partnerships with associations, foundations and other entities for the integration of women who are victims of gender-based violence into the workplace and for the implementation of specific campaigns and programmes to combat it.

Actions related to gender-based violence

As part of this fight against gender-based violence, in 2024 (MDR-A_03) FCC (MDR-A_02) promoted the following awareness-raising and support actions to promote the integration and protection of victims of gender-based violence in the workplace (MDR-A_01, S1-4_03, S1-4_07):

- Once again, on 25 November, the FCC Group stood by this cause and, to this end, launched an appeal both inside and outside the company, implementing information and awareness-raising actions in the workplace in the belief that the role of companies and the implementation of initiatives such as these is fundamental to the eradication of this type of violence, as well as to remind everyone that the company remains steadfast in this fight.

  In 2025, FCC organised an Awareness Day at its headquarters for the eighth consecutive year, this time in collaboration with the Fundación ONCE, which it wished to reward in recognition of its firm commitment and outstanding actions to protect and support women with disabilities who are victims of gender-based violence.
- As part of the company's commitment to eradicating gender-based violence and to mark this International Day, the FCC Group has carried out the initiative *¡Aquí pintamos tod@s!* (We all paint here!), in which more than 200 employees have participated. This initiative, aimed at expressing FCC's rejection of any form of violence against women, consisted of the artistic decoration of umbrellas using stencils and special paints, which were later displayed at the corporate offices as a constant reminder of the importance of raising social awareness about this type of violence.
- Similarly, in 2025, the company participated in the *11th Race Against Gender-based Violence* held in Madrid, an initiative aimed at raising public awareness of gender-based violence and raising funds to support victims and the organisations working to combat this issue. More than 60 employees took part, and FCC won first prize in the category for the team with the most participants crossing the finish line.
- FCC works closely with the network of *"Empresas por una Sociedad Libre de Violencia de Género"* (Companies for a Society Free of Gender-based Violence) promoted by the Ministry of Equality in its efforts to raise awareness and as well as supporting the integration into the labour market of women who suffer from this scourge. It currently has a total of 10 agreements signed within the framework of this initiative, in its efforts to promote social awareness and consciousness against gender-based violence.
- The company actively collaborates with various foundations and entities to promote the integration and employment of these victims, such as the *Fundación Incorpora (La Caixa), Fundación Adecco, Fundación ONCE* and *Cruz Roja* (Spanish Red Cross). In 2025, there are a total of seven women on the workforce who are victims of gender-based violence.
- As part of its collaboration programme with the *Fundación Adecco*, the Water Area promotes the employability of women in situations of social exclusion through the *"Campamento por el Empleo"* (Camp for Employment) project. This initiative focuses on delivering training workshops with the aim of promoting the social and labour integration of women in vulnerable situations and their children (including victims of gender-based violence, human trafficking, women with limited financial resources, single-parent families), in which a total of 21 volunteers have actively participated this year, whose involvement is essential for the development and social impact of this project.

  In relation to the above, a webinar to raise awareness of gender-based violence entitled *"Networks that protect and accompany"* was promoted, organised jointly by the Water Area and the Fundación Adecco, with the participation of ATENPRO (*Servicio Telefónico de Atención y Protección para víctimas de violencia de género* or Telephone Service for the Care and Protection of Victims of Gender-Based Violence). During this session, the important work carried out by this service was presented, providing immediate assistance and personalised follow-up 24 hours a day via a mobile device.

- In line with the above, the different business Areas have a support mailbox so that women who are victims of gender-based violence can report their situation in order to activate the action measures provided for 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 care adapted to the particular situation of each victim.

In short, the implementation of these initiatives and measures by the company is essential to create a strong and resilient support network for all victims and to promote the social and professional integration of women who are victims of this social scourge, thus moving towards a future and a society without fear (MDR-A_05).

Most of the actions described apply to the entire FCC workforce, as they are aimed at raising awareness of gender-based violence among workforce and providing support to victims, although some actions are specifically targeted at women who may be victims of gender-based violence or at specific geographical areas (MDR-A_02).

The various training and awareness campaigns undertaken make it possible to measure the effectiveness of the actions taken, which translates into greater knowledge of the different means and mechanisms of protection available to victims and those around them (S1-4_04). These actions are identified and defined by the Group's Human Resources Departments, both at corporate level and in the different business Areas, in coordination with the various departments involved, particularly those associated with production, analysing the negative impacts and designing response actions which are implemented, depending on their nature, through different mechanisms.

These departments have sufficient and specialised employees to address any needs that may arise and, if internal capabilities are not available or if the action in question so requires, external advice is sought (S1-4_05).

Similarly, FCC's Human Resources Departments are allocated an annual budget in line with the actions to be taken, thus enabling the management of 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 addressing these issues concerns the organisation as a whole (S1-4_09).

In addition, the FCC Group has departments specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.) to ensure that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where deemed necessary, the Group also uses external suppliers with proven experience (S1-4_08).

Metrics related to gender-based violence

Metrics related to gender-based violence are reported in the section "Incidents, complaints and serious impacts on human rights" within the own workforce, as well as fines, penalties or compensation corresponding to the reference period.

Targets related to gender-based violence

The various actions, campaigns and initiatives implemented by the company described in the previous section achieve FCC's goal of remedying this impact (MDR-T_16), which consists of promoting the integration of victims into the workforce and collaborating in the fight to eradicate this type of violence. Therefore, it is not necessary to set additional targets in this regard (MDR-T_15).

However, in addition to the above, FCC's Equality Plans, negotiated between company and social representatives (S1-5_01, S1-5_02, S1-5_03), set specific targets aimed at preventing and eradicating gender-based violence, including 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 with respect to OL 1/2004.
- Promote and encourage adequate protection in the workplace for victims of gender-based violence.

For the Monitoring Committee to monitor and control compliance with these targets 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 campaigns on gender-based violence that have been carried out.
- Inform the Monitoring Committee of the number of hires made through its collaboration with associations and foundations for the labour integration of victims of gender-based violence.

As indicated, FCC's action against gender-based violence is ongoing, resulting in constant campaigns and actions to raise awareness and consciousness among people since 2007 (MDR-T_19).

Safety, health, and well-being

Ensuring the safety and health of workers is an essential pillar of talent management at FCC. This commitment is reflected in the application of procedures and the achievement of the highest level of certification, which guide operational processes and, together with continuous training, place the protection and well-being of the workforce at the centre.

Safe working environments

Policies related to safe working environments

For FCC, ensuring 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 factor for the organisation and an indispensable requirement for protecting the safety and health of its workers and collaborators (MDR-P_01). Similarly, the Human Rights Policy reinforces FCC's guidelines for action, committing itself both to guaranteeing the safety of its workers and operations, continuously improving working conditions and creating a safe and healthy working environment, and to taking all necessary actions to avoid compromising the safety, health and integrity of its customers and users (MDR-P_01).

Furthermore, since 2019, FCC has had a specific Health, Safety and Well-being Policy (S1-1_01, S1-1_09), approved by the Board of Directors and available on the corporate intranet (MDR-P_06). This Policy is based, on the one hand, on the real and effective integration of safety and health in all its decisions and activities, involving its network of collaborators, contractors and suppliers in the culture of prevention; and on the other hand, on ensuring a system of continuous improvement of working conditions that meets 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, thereby 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 (MDR-P_04, 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). Responsibility for its implementation lies with the management of the business Areas, through the development of their own policies adapted from the above (MDR-P_03), with no changes to these regulations having been adopted in 2025 (S1-1_02).

Similarly, FCC has health and safety management systems in place in the different business Areas, which have obtained and periodically renew certification in accordance with the standards of ISO 45001 (S1-1_07, MDR-P_04). In addition, for activities that significantly expose workers to traffic-related risks, road safety management systems certified in accordance with ISO 39001 have been implemented, as is the case for 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 precise control and assurance processes, ensuring that all decisions comply with the legal framework and internal regulations of each FCC Group company in this area.

Actions related to safe working environments

During 2025 (MDR-A_03), various actions involving different levels of the organisation (MDR-A_02) were carried out with the aim of continuously improving workforce safety through the effective control of risks identified in each Area (MDR-A_04, S1-4_01, S1-4_06). These actions help to promote a healthy working environment by directly involving employees in specific campaigns and initiatives aimed at fostering safety, health and well-being (S1-4_02).

Among others, the most notable measures in this regard have been the following (MDR-A_01):

- FCC has once again joined in the commemoration of World Day for Safety and Health at Work, reaffirming its conviction that the safety, health and well-being of people in the workplace is a fundamental and differentiating pillar in the development of its activities.
- The FCC Group has launched a project aimed at implementing artificial intelligence techniques for predicting workplace accidents. The purpose of this initiative is to analyse in an integrated manner all available information relating to both reactive processes (internal accident investigations, Delta reports, sick leave reports, etc.) and control processes (working condition checks, internal and external audits). This advanced analysis will enable more comprehensive and sophisticated statistical results to be obtained, patterns that may indicate a higher probability of accidents occurring to be identified, and the probability of an incident occurring to be estimated based on different combinations of variables, thereby enabling actions to be implemented to reduce their occurrence.
- In the Environment Area, a cultural transformation process in health and safety has been initiated, based on the 2025–2027 Strategic Plan. This plan seeks to evolve towards a proactive preventive culture, strengthen leadership at all levels and consolidate a common framework of behaviours and rules.

To advance in this direction, in 2025 the management system was reviewed with the support of multidisciplinary teams, with the aim of making it more agile and aligned with the real needs of the work. This review was accompanied by a communication plan designed to ensure that the entire organisation understood and supported the initiatives.

At the same time, the implementation of several relevant technical instructions was closely monitored, with particular emphasis on the consignment of equipment in treatment plants, which achieved 100 % compliance in pilot plants and nearly 50 % in all facilities. The implementation includes the identification of equipment, the definition of specific procedures, the incorporation of lockout systems, workforce training and continuous monitoring through inspections, thus ensuring rigorous control over sensitive tasks and in higher-risk environments.

- Risk control in the Construction Area through the implementation of good practices, conducting audits to monitor working conditions, implementing measures and actions such as the project to measure respirable crystalline silica in the Madrid Metro, developing validation tests for the "0 accidents" R&D&I project, the implementation of the protocol for accidents with serious repercussions, and the action plan related to very serious infringements. Short talks have also been given on site by the prevention and/or production teams.
- In the Water Area, the strategic line of zero harm to workers has been consolidated in 2025 by reinforcing programmes aimed at strengthening the prevention culture among both its own workforce and contractors: deployment of the corporate protocol for controlling absenteeism, establishing rigorous monitoring through indicators and scorecards; awareness campaigns, learning notes and specific training actions to promote organisational learning and healthy leadership; progress in the preventive standardisation of contractors' health and safety performance through digital platforms and compliance audits; and, finally, following the analysis of incidents, protocols have been standardised and training reinforced, applying common criteria in all Areas and countries.

  Similarly, this area has promoted critical risk management and control projects throughout the organisation, with a special focus on defining common preventive criteria and standards for risks such as exposure to asbestos, explosive atmospheres and chlorine gas. In addition, in 2025, the design and deployment of the Protocol for Protection against Assaults has continued in coordination with the Security area.
- Consideration of health and safety risks arising from climate change. Given the increase in the frequency of high-impact weather events, various procedures and protocols have been defined to protect the health and safety of workers in the performance of their work and in work-related travel. In addition, 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. Internal audits and system monitoring meetings are also carried out periodically by management. In this regard, the Water Area has strengthened the monitoring and evaluation of effectiveness through digitisation and the adoption of international standards, notably the global implementation of *BeOHS* and the external evaluation of preventive maturity using the *ARUP Model*. In addition, the *BeAqualia* Well-being Index has been implemented and focus groups, and internal audits have been used to identify improvements and ensure quality of working life and continuous improvement throughout the organisation (S1-4_04).

In the Environment Area, the implementation of critical technical instructions has been closely monitored, with particular emphasis on the consignment of equipment in treatment plants. This includes the implementation of equipment identification, specific procedures, locking systems, training and monitoring through inspections, ensuring rigorous control over sensitive tasks and adverse conditions (S1-4_04).

The identification and definition of the different actions is a task carried out in a coordinated manner by the Occupational Risk Prevention departments of the different business Areas, in conjunction with the various departments involved, particularly those associated with production. This involves analysing negative impacts and designing response actions that are implemented, depending on their nature, through different mechanisms (S1-4_05).

Similarly, the Occupational Risk Prevention departments, through preventive planning documents, have an annual plan of action for prevention, which defines the different material and financial resources. 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 specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.), so that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where deemed necessary, the company also uses external suppliers with proven experience (S1-4_08).

Metrics related to safe working environments

Throughout 2025, there were **2,148 workplace accidents** resulting in sick leave within the FCC Group (S1-14_04), of which 1,819 affected men and 329 affected women.

In 2025, the overall accident frequency rate stood at 18.79 (S1-14_05), matching the same result reported in 2024. Furthermore, this figure remains below the equivalent rates published by the Ministry of Labour for each sector of activity.

The evolution of the main accident and absenteeism rates is as follows:

- Firstly, the percentage of workers employed by FCC who are covered by health and safety management systems stands at 88.81 % (S1-14_01).
- Meanwhile, the number of fatalities among the FCC Group's own workforce as a result of work-related injuries and illnesses was 6 in 2025 (S1-14_02). With regard to the group of non-employed persons, there were no fatalities in 2025 (S1-14_03).
- Likewise, the number of cases of occupational illnesses among employees in 2025 fell significantly compared to 2024, to a total of 10 (S1-14_06).
- Finally, the number of days lost due to work-related injuries and deaths from occupational accidents among workforce in 2025 totalled 102,307 days (S1-14_07).

Targets related to safe working environments

In general, annual targets for reducing workplace accidents are set in the different business Areas and shared with the legal representatives of the workers (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 in health and safety performance set by international standards (MDR-T_17).
- In the Water Area, the strategic line *"Zero Harm to Workers"* has remained the top priority in 2025. This year's targets have focused on reducing personal injuries resulting from unsafe conditions and attitudes, both among our own employees and among contractors and third parties, through the development of four key projects: absenteeism control, organisational learning, improvement of contractors' health and safety performance, and integration of a preventive culture. The achievement of these targets is assessed through the reduction of the overall frequency rate to 8.5 and the overall severity rate to 0.32, a 5 % increase in the identification and communication of near misses and hazards, a 10 % reduction in incidents of identified factors, the absence of very serious or fatal accidents involving contractors, and the specific assessment of the preventive culture index in certain international areas. To monitor performance, the *BeOHS (Cority)* application has been consolidated as a global corporate platform, enabling unified monitoring of indicators and traceability of preventive and corrective actions.
- In the Construction Area, the actions carried out consist of implementing and documenting good practices in health and safety, carrying out actions related to occupational health and safety by area management, conducting safety inspections at all construction sites and fixed production centres, and verifying the adequacy of the site's Health and Safety Plan for ongoing activities. On the other hand, quantitative targets are set to reduce accident rates by delegation and country on an annual basis (MDR-T_18). Another objective is to carry out specific safety visits to construction sites and work centres, as well as safety inspections, conducting risk prevention awareness campaigns, and collecting and sharing both good practices and lessons learned (MDR-T_17).

It should also be noted that another general objective for FCC in 2025 has been to advance the integration of the gender perspective (MDR-T_18) into health and safety management. To achieve this, the following measures have been implemented (MDR-T_17):

- A working group remains active to update and advance integration criteria.
- The internal reference document on relevant aspects and guidelines for integrating the gender perspective into health and safety has been updated, expanding areas such as the adaptation of tasks in command and supervisory positions, the design of auxiliary equipment and inclusive language in standards and procedures.
- Work has been done and will continue to be done on the inclusion of the gender perspective in the use and provision of personal protective equipment, considering sizes and designs adapted to the female morphology.
- Specific health campaigns have been launched, and distinctive assessment elements have been introduced to provide guidance on issues that predominantly affect women, such as analytical profiles that provide indicators on osteoporosis, anaemia, etc.

Promotion of people's health and well-being

Policies related to the promotion of people's health and well-being

For FCC, promoting the health and well-being of people through specific policies aimed at promoting healthy work environments and increasing individual capacity to maintain and improve physical and emotional health and quality of life is another fundamental pillar of its social commitment and a differentiating factor in terms of competitiveness.

In this regard, and specifically, the FCC Group's Code of Ethics and Conduct reflects the organisation's commitment to creating a healthier lifestyle culture by implementing initiatives aimed at promoting physical exercise, healthy nutrition, healthcare and healthy habits (MDR-P_01).

Similarly, the Group's Health, Safety and Well-being Policy establishes as one of its key areas of action in this field the promotion of people's health and well-being through specific policies aimed at promoting healthy working environments and increasing individuals' capacity to maintain and improve their physical and emotional health and quality of life (MDR-P_01).

Actions related to the promotion of people's health and well-being

The health and well-being of workers has become an essential part of FCC's business model management.

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 healthcare among its own employees and other stakeholders (S1-4_02). Among these initiatives and milestones developed in 2025 (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_02, S1-4_06):

- In 2025, the Comprehensive Well-being Programme within FCC's *VIVE Saludable (LIVE Healthy)* project reinforces the FCC Group's commitment to the comprehensive well-being of its professionals, promoting healthy habits and personal development through a varied offering of nine online workshops on the following topics: psychological first aid, healthy relationships, cerebrovascular health, healthy eating and physical activity. As a new feature, this year saw the launch of the workshop *"The Laws of Healthy Relationships"* in English for the first time, allowing employees from different countries to participate, fostering cohesion and a sense of belonging throughout the organisation. This programme considers gender perspectives and different generational needs and has registered 2,752 participants.

  Likewise, the *FCC Campus* Library has renewed its freely available content, incorporating new resources specifically aimed at improving well-being and mental health, including *"Breathe Health: Techniques to calm your anxiety and improve your well-being", "Decode your well-being: Listen to your body and find balance"* and *"How to create good habits in your daily life"*.

- This year saw the development of the 2nd Edition of the *Asume Comprehensive Well-being Development Programme*, which has been extended to all Areas of the FCC Group. Its objective is to promote self-knowledge and the acquisition of personal and professional values and skills, as well as to strengthen bonds and enhance interpersonal relationships. This programme is taught by the employees themselves, who receive specific training to perform the role of facilitator, and has involved the participation of 70 people and 21 facilitators.

  In this edition of the programme, which has achieved a high level of satisfaction, participants have highlighted the usefulness of the content for their daily lives, the opportunity to share experiences and the improvement in emotional management and team cohesion, which has contributed to creating a safe and collaborative environment, promoting the comprehensive well-being and commitment of those who form part of the organisation. Work is currently underway to expand the programme to more participants from all business Areas.

- Furthermore, the *VIVE Saludable (LIVE Healthy)* space on the *FCCOne* intranet regularly provides content with tips and articles of interest to encourage employees to develop healthy habits, thus contributing to improving the health and well-being of the workforce.

- FCC also proactively promotes health, physical activity and sports among its workforce in the vicinity of its corporate buildings (Las Tablas, Federico Salmón and Balmes), which translates into actions such as participation in inter-company sports leagues (football and paddle tennis), free registration for popular races of interest (heart race, against cancer, etc.) and organising in-company pilates and yoga classes, among others. In this regard, it is worth noting that 2025 has consolidated the implementation of these yoga and pilates classes, which have been held in more than 260 sessions with an average of 13 attendees per session, representing more than 3,000 attendances. In this way, with the implementation of this type of initiative, the company offers its workforce the opportunity to benefit from activities that promote physical and mental well-being.

- The Environment Area has redesigned the Strategic Well-being Plan with the aim of directly tackling the absenteeism seen in recent years. Key factors have been identified (involvement of middle management) and new measurement indicators have been defined to identify patterns (climate surveys, turnover, presenteeism, average duration of processes, differentiation by sector of activity, etc.). The new approach emphasises personalisation, adapting actions and resources to the specific needs of each service and team, establishing measurable targets by delegation. In this way, it seeks to promote healthy habits, improve the working environment and offer more effective support, building a welfare system that responds to the daily reality of the organisation.

- In the Water Area, health and well-being programmes have been reinforced under the *BeAqualia* initiative, with more than 200 actions reaching more than 2,500 workers and the consolidation of the *BeAqualia* Well-being Index as a comprehensive measurement tool. In addition, with the support of *AfforHealth*, emotional health and psychosocial management programmes have been strengthened, extending the *Employee Assistance Programme (EAP)* to Spain and Latin America, and carrying out more than 2,700 training and support activities, with a high level of workforce satisfaction.
- Different interpersonal conflict management procedures are being developed in different business Areas as an effective tool for managing and resolving conflicts that arise in the workplace.
- Health articles and content are published in the internal magazine *Somos FCC*, with the aim of raising workforce awareness of health and well-being issues.

In short, these types of initiatives not only reinforce the company's commitment to the overall well-being of its workforce but also promote the creation of more collaborative and healthy work environments that are aligned with corporate values.

In addition, FCC has the *VIVE Saludable (LIVE Healthy)* Platform, a mobile and web-based application where all employees have access to different resources to take care of their health and help them create healthy lifestyle habits.

FCC maintains relationships with influential community stakeholders in the field of health and well-being, with the aim of contributing to and enriching joint h l collaboration and participating in and influencing the advances, improvements and new trends that are taking place. As an example of this, the FCC Group is a member of AESPLA (*Asociación Española de Servicios de Prevención Laboral* or Spanish Association of Occupational Health and Safety Services) and takes part in the various actions it carries out. Similarly, it has collaboration agreements in this area with entities such as *Fundación MAPFRE* (promotion of health in the workplace) and is 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 into the strategy and management of companies and organisations.

The monitoring and evaluation of the effectiveness of the actions and initiatives described depends on the nature of each one. For example, the degree of participation and feedback obtained in the various training programmes, such as the *Total Well-bein*g and *Asume* programs, provide insight into the impact and benefits of these actions on their participants, as well as defining new areas for action. Other tools, such as interpersonal conflict management procedures, measure their effectiveness based on the different specific situations that have been processed, managed and resolved in application of the procedure. On the other hand, the monitoring of the targets established in other actions, such as the aforementioned Strategic Well-being Plan, is carried out through regular working meetings with multidisciplinary teams. Likewise, internal audits and system monitoring meetings are carried out periodically by management (S1-4_04).

The identification and definition of the different actions is a task carried out in a coordinated manner by the Human Resources and/or Occupational Risk Prevention departments of the different business Areas, in conjunction with the various departments involved and, in particular, 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).

Similarly, the Occupational Risk Prevention departments, through preventive planning documents, have an annual plan of action for prevention, which defines the various material and financial resources. 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 specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.) to ensure that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. Where deemed necessary, the Group also uses external providers with proven experience (S1-4_08).

Metrics related to the promotion of people's health and well-being

FCC Medical Services produces 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. This tool is intended to monitor these indicators, which can be filtered by the Group's different units and organisational levels.

In 2025, it should be noted that data from external prevention services has been incorporated into the Medical Services' scorecards to enable more comprehensive diagnoses and monitoring of the company's integrated health indices.

Likewise, these Medical Services have the function of protecting and improving the health of workers, seeking complete physical, mental and social well-being. All this is achieved through the detection, assessment and control of all risk factors that may affect the health of workers. To this end, the main tool for health surveillance is medical examinations, through which various pathologies can be prevented and detected at an early stage. During this financial year, 18,473 medical examinations were carried out (MDR-M_01, MDR-M_02).

Throughout 2025, these services have participated in and developed the following health and well-being campaigns: smoking cessation, healthy eating habits: weight control and perimenopausal control analysis.

Targets related to the promotion of people's health and well-being

The main objective in terms of promoting health and well-being is to consolidate the appropriate information systems, management tools and scorecards to establish sound diagnoses, identify needs and adequately measure the impact of the initiatives designed, carrying out effective monitoring. These targets are shared with the legal representatives of the workers (MDR-T_16, (MDR-T_17).

Furthermore, in 2025, work began on the implementation of a project managed by the Medical Services to provide external support to workforce, focusing on individual psychological assessment and monitoring, the treatment of post-traumatic stress and the provision of expert reports in the relevant legal context (MDR-T_18).

Other issues

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:

The Code of Ethics and Conduct, the highest-ranking regulation within the FCC Group, includes, among other issues, the company's declaration to respect the dignity and guarantee of human and fundamental rights and public freedoms of individuals, a commitment that must also be supported by all employees in the performance of their professional activities (S1-1_05, MDR-P_01, MDR-P_05).

It should also be noted that the Code states that all FCC Group policies and regulations 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 (MDR-P_04).

Similarly, FCC's Human Rights Policy[31], a benchmark regulation in this area, whose compliance extends, in full harmony with the aforementioned Code of Ethics and Conduct, to all workers, partners, collaborators and suppliers with whom FCC collaborates (MDR-P_02, S1-1_01), the company's commitment to human rights is definitively reinforced by expressly obliging itself to respect and protect fundamental human rights [32] 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 relevant to its workforce, included and assumed by FCC in this Policy in the area of human rights, the following seven are noteworthy (S1-1_03):

- **Freedom of association and collective bargaining**
  - Recognise the right of workers to freedom of association and to engage constructively with their freely chosen representatives within the national legal framework.
- **Decent and remunerated employment**
  - Guarantee fair and favourable working conditions and decent, paid employment on an equitable and satisfactory basis, as well as the right to rest and leisure time, in accordance with the country's labour market and legislation.
  - Reject any form 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 modern form of slavery or servitude, as well as any form of torture, cruel, inhuman or degrading treatment.
- **Diversity and inclusion**
  - Reject any type 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.

(31) It is fully accessible as it is hosted on the corporate website at the link: https://www.fcc.es/normativa and is available in 14 languages (MDR-P_06). In 2025, this Policy has not undergone any significant changes (S1-1_02).
(32) This policy specifically addresses human trafficking, forced or compulsory labour and child labour (S1-1_08).

- **Health and safety**
  - Ensure the safety of its workers and operations, as well as its customers and users.
- **Data privacy**
  - Ensure responsible use of the personal data of its employees and customers and of the information collected in various international projects.
- **Respect for communities**
  - Establishing relationships of respect and credibility with the communities where it operates.

The development and monitoring of these commitments is carried out by the Group Sustainability Committee and the corresponding business committees, in coordination with the corporate Human Resources and Purchasing departments (MDR-P_03).

To comply with the commitments of the Human Rights Policy, the Group has adopted various consolidated mechanisms and specific appropriate policies, standards, procedures and controls aimed at preventing and mitigating risks and negative impacts on human rights (S1-1_06):

- Regulatory framework, corporate governance policies and procedures.
- Protocol for the Prevention and Eradication of Harassment.
- ESG (environmental, social and governance) strategies.
- Training and capacity-building programmes.
- Mechanisms for dialogue and joint work with NGOs and social organisations.
- Awareness-raising actions and campaigns.

To support the human rights due diligence process, the Group makes the FCC Whistleblowing Channel available to all individuals and stakeholders so that they can report any irregularities or infringements affecting fundamental rights. Any communication received through the Whistleblowing Channel will be processed in accordance with the Compliance Model.

Finally, the FCC Group's Sustainability Policy[33] 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 FCC's commitment to respect human rights (MDR-P_01).

Characteristics of non-employees on the company's workforce

The number of non-employee workers in the FCC Group's workforce is very small, accounting for only 2.4 % of the total workforce. Specifically, the total number of non-employee workers in the workforce[34] amounts to 1,814 people (S1-7_01), of whom 92 are self-employed personnel (S1-7_02) and 1,722 are temporary agency workers (S1-7_03). In most cases, this refers to personnel who participate in the productive activity cycle to cover temporary needs that may arise in the various countries where FCC operates (S1-7_09).

Coverage of collective bargaining and social dialogue

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 workforce.

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 representation of employees within the national legal framework, the company has always been committed to constant and fluid social dialogue with teams, the legal representation of employees, trade unions and other social agents, in order to promote the establishment of an adequate framework for labour relations, as well as mechanisms for dialogue that allow the company to adapt to different business and social requirements.

Social dialogue is therefore an essential tool that promotes consultation and collective bargaining among FCC Group employees, as it not only enables the achievement of collective agreements of general interest, reflected, among other things, in the signing of various Equality Plans, agreements and collective agreements of varying scope, but also disseminates the targets of decisions that have a direct impact on the company. In this regard, the following are noteworthy, among others:

- The company is a member of the Building and Wood Workers' International (BWI), which covers all construction sites in the sectors in which it operates.
- During 2025, the Areas have been present at numerous negotiating tables for collective agreements or workplace agreements and have actively participated in sectoral collective bargaining.

[33] It is available on the corporate website at: https://www.fcc.es/normativa and is available in Spanish and English.

[34] Data reported as of 31 December 2025 by HeadCount (S1-7_07, S1-7_08).

Similarly, it is essential for the FCC Group to maintain an adequate network of communication and participation with the social partners in preventive matters through the Health and Safety Committee or equivalent bodies established for this purpose, in areas such as monitoring the planning of preventive measures, accident rates and absenteeism due to illness, emergency measures and health promotion actions, among others.

Finally, with regard to the percentage of total employees with legal representation, for countries where the company has significant levels of employment, the breakdown is as follows (S1-8_06):

	Social dialogue
	Employees of EEA[35] with legal representation
0 – 19 %	
20 – 39 %	Rest of EEA
40 – 59 %	
60 – 79 %	Spain
80 – 100 %	

Collective agreements in the field of social relations

Collective agreements are an important tool for regulating the working conditions of FCC Group employees, as they cover essential aspects ranging from wages, working hours, holidays and leave to occupational health and safety in the broadest sense.

With regard to occupational health and safety, in accordance with the Code of Ethics and Conduct, the prevention of occupational risks is a distinguishing feature of the FCC Group and an essential requirement for protecting the health and safety of its employees 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 been most frequently included in collective agreements signed with regard to occupational health and safety have been, among others, the following:

Clauses most frequently included in collective agreements	
Continuous improvement: General conditions in workplaces	**Preventive measures:** PPE and emergency situations or work involving special risks.
Communication and dialogue with prevention services	**Health monitoring:** Regular medical check-ups.
Prevention plans: Risk assessments and technical prevention measures.	**Regulations on workers' rights:** Participation, training and information.

On the other hand, the percentage of workers covered by collective agreements varies depending on the applicable legislation, the existence of collective agreements and even worker representation, taking into account in all cases the commitment to comply with the applicable legislation and/or collective regulations.

Thus, in Spain, 100 % of FCC Group workers are covered by collective agreements (S1-8_01), with more than 940 collective agreements in different areas applying, as already mentioned. In countries where there is no conventional regulatory framework, the employment relationship of workers is governed by the provisions of the applicable legal regulations, complying with the relevant local legislation.

[35] The acronym "EEA" refers to the European Economic Area, a category that includes the following countries, except for Spain: Austria, Bulgaria, Czech Republic, France, Germany, Hungary, Ireland, Italy, Netherlands, Norway, Poland, Portugal, Romania and Slovakia.

Similarly, the total percentage of workers covered by collective agreements for the different countries where the FCC Group operates is detailed below (S1-8_02, S1-8_03, S1-8_08).

Coverage by collective agreements	Employees EEA	Employees outside the EEA[36]
0 – 19 %		Rest
20 – 39 %		Europe
40 – 59 %	Rest of EEA	
60 – 79 %		
80 – 100 %	Spain	

Adequate compensation

FCC operates in a wide range of productive sectors in 40 countries and, in this context, remunerates its employees in accordance with criteria of sectoral and geographical competitiveness, internal equity and level of responsibility.

Thus, in full accordance with the United Nations Guiding Principles on Business and Human Rights and the Global Compact, the FCC Group's Human Rights Policy expressly states the company's commitment to respect the human rights established in the Universal Declaration of Human Rights and the Declaration of the International Labour Organisation (ILO) by ensuring decent and remunerated employment with fair and satisfactory remuneration in line with the market and local labour legislation, training, experience and responsibilities of the worker.

In accordance with the above, FCC guarantees its employees an adequate minimum wage in line with the economic, social and legislative conditions existing in the country in question (S1-10_01).

In line with the above, it should be noted that the FCC Group's variable remuneration system considers criteria related to business objectives and the achievement of individual targets, linking personal performance to the Group's business project and culture of compliance.

The ratio of the annual remuneration of the highest-paid person to the median annual remuneration of all workers is 35.54 (S1-16_02, S1-16_03).

[36] The "**Non-EEA** Rest" classification includes the following countries: Algeria, Australia, Brazil, Canada, Chile, Colombia, Costa Rica, Dominican Republic, Egypt, El Salvador, Guatemala, Mexico, Nicaragua, Oman, Panama, Peru, Qatar, Saudi Arabia, United Arab Emirates, United States and Tunisia. The classification "**Outside EEA Europe**" includes Georgia, Montenegro, the United Kingdom and Serbia.

Universal accessibility

FCC is aware that accessibility is a key factor in the inclusion of people with disabilities, and this is reflected in the aforementioned Equal Opportunities and Safe Environments, Diversity and Inclusion Policy, in which the company guarantees all employees, regardless of their physical, mental or sensory limitations, the same opportunities and experiences in the workplace so that each person can give their best, while feeling safe and fully integrated.

In 2025, the FCC Group, continuing with this commitment to universal accessibility, has promoted the following initiatives:

- In the *FCC Campus* Library, in order to guarantee full digital inclusion for users, regardless of software, language, culture, location or abilities, a total of 20 training resources (15 in English) have been incorporated that comply with the *Web Content Accessibility Guidelines* (WCAG) at level AA, which significantly increases the accessibility of the website and helps to make the content clearer, more understandable and easier to use for a wider group of users.

  These courses guarantee, among other things, the availability of alternative text, subtitles in pre-recorded videos, full keyboard navigation, the use of clear and appropriately sized fonts, sufficient reading times and adequate colour contrast. In addition, all accessible courses are correctly marked, making them easy for users to identify.

- In line with the above, the following training actions have been carried out, aimed at workforce in the areas of Human Resources, General Services and Communication, on the one hand, and OHS technicians and Health and Safety Managers, on the other:
  - *Universal Accessibility Course*, focusing on the general principles and regulations related to UNE 170001-2:2007 Certification, was attended by 13 employees with a satisfaction rating of 4.71 out of 5; the course helped to strengthen key skills to ensure more accessible environments in line with the Group's inclusion standards.
  - *PRL and Emergencies Course* in centres for people with disabilities, with the aim of guaranteeing safe, accessible and adapted environments, as well as ensuring an effective and coordinated response to emergencies, tailored to the particularities and needs of people with disabilities. A total of 54 employees participated in this course, which achieved a satisfaction rating of 4.45 out of 5.

These measures are in addition to others already implemented by the company that promote the creation of a workplace free of obstacles and barriers, such as the incorporation of tactile paving circuits at FCC's corporate headquarters, the magnetic loop for people with hearing disabilities, and FCC's accessibility certifications, such as the AENOR Certificate for Accessible Websites, which the FCC Group's website has obtained, and the UNE 170001-2:2007 Universal Accessibility Certification, which accredits universally accessible access and services, obtained in 2023 by FCC's headquarters.

In short, with these types of measures, FCC contributes to the creation of a workplace free of obstacles and barriers, ensuring the full participation and integration of all people, regardless of their abilities.

Incidents, complaints, and serious impacts on human rights

In 2025, the total number of work-related complaints, incidents and claims on social and human rights issues reported and processed through the FCC Group's Whistleblowing Channel (S1-17_07) was 23 (S1-17_03). Of this total, the number of incidents of harassment was 3 (S1-17_01, S1-17_02), with no fines, penalties or compensation for damages arising from the above (S1-17_05).

It should also be noted that in 2025, no serious human rights cases were reported (S1-17_10).

Privacy and personal data protection

The FCC Group is firmly committed to protecting the personal data of its employees, customers and suppliers. In line with this commitment, the company has developed a Technological Resources Usage Policy (MDR-P_01, S1-1_01) and a comprehensive regulatory framework designed to guarantee the security, confidentiality and integrity of information, based in part on compliance with the requirements of relevant standards such as ISO/IEC 27001 and the National Security Scheme (ENS), thereby strengthening the responsible management of data and the resilience of the organisation's information systems.

The Group also allocates specific financial and human resources each year to maintain and strengthen its information security system (S1-4_09).

The Group's objective in terms of data protection and information security is to consolidate a secure environment that guarantees the responsible processing of information and the protection of individuals' rights. To this end, the company focuses on strengthening data governance, promoting the continuous improvement of associated controls and processes, and ensuring that systems and operations proactively adapt to emerging technological and regulatory risks.

During the 2025 financial year, the Group continued to strengthen its procedures and optimise certain internal processes related to information security. As a result, in November 2025, Fomento de Construcciones y Contratas, S.A. obtained certification from the National Security Scheme (medium level), as well as ISO 27001 certification (Information Security Management System) certification for certain processes (MDR-A_01, MDR-A_02, MDR-A_03, S1-4_06):

- Information systems that support "User Station" processes (*Service Desk*, user station management, identity management and Office 365 collaboration).
- Managed Infrastructure Service (management of on-premise infrastructures, Cloud services and communications for the FCC Group and its subsidiaries).

To measure the effectiveness of the actions implemented, the Information Security and Technological Risk Management Department carries out continuous monitoring through audits, internal controls and defined KPIs (MDR-A_05, S1-4_04).

Periodic checks are carried out, monitoring indicators are monitored and improvement plans are implemented to increase the effectiveness of controls, mitigate the risks associated with information processing and ensure compliance with current privacy and cybersecurity regulations. (MDR-T_15).

These mechanisms enable the constant evolution of the system, which integrates both the technological systems and the human and organisational processes involved in data processing.

Furthermore, in 2025, internal awareness-raising and training initiatives aimed at strengthening the corporate culture of responsible information management have been consolidated, and supervision activities regarding third parties and suppliers with access to data have been intensified.

In this context, during the financial year, no significant incidents relating to personal data protection (MDR-M_01, MDR-M_02) were recorded in the FCC Group.

Looking ahead to the next financial year, the Group will maintain a continuity approach with regard to the actions and measures developed to date in the area of information security. In line with the Area's targets and the line of work followed, an external technical audit of the Group's cross-cutting information systems is planned, which will further strengthen the security measures in place.

3.2. S2 - Workers in the value chain

In order to carry out its activities, FCC's business Areas maintain relationships with various commercial partners in the value chain. Therefore, the Group's decisions may not only affect its own workforce but must also consider the indirect effects that may be generated on workers in third-party companies. The FCC Group maintains relationships with a large number of suppliers in different geographical areas. Specifically, at the end of the 2025 financial year, FCC had relationships with 51,034 suppliers, which is a clear indication of the Group's ability to influence workers in its value chain.

With the aim of helping to generate positive impacts on workers in the value chain, while reducing related business risks, FCC extends its commitments in areas such as ethics and compliance, the protection of human rights, occupational health and safety, and respect for the environment to its business partners.

This chapter details the interaction processes established with workers in the value chain, the material impacts, risks and opportunities, as well as the policies, actions, metrics and targets established to address them.

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 and address their concerns.

To this end, the company has various communication channels, as well as avenues for dialogue and participation based on a transparent, honest, truthful and consistent relationship, either directly with 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 FCC's social and environmental commitments to its value chain.
- FCC Group Whistleblowing Channel, a tool that allows potentially irregular activities and conduct that may constitute 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 to be reported confidentially using a simple form (S2-3_02). This tool is supported by the Internal Investigations Protocol.

  For more information: G1 - Business conduct - *Corporate culture* (S2-3_03, S2-3_04, S2-3_05, S2-3_06).

- Corporate website, which provides a contact form and a detailed directory of headquarters and offices, with relevant information including addresses and telephone numbers of the main departments.

On another note, the specific participation processes available to FCC for managing current and potential impacts on workers in the value chain are:

- With regard to the creation of indirect employment, the procurement 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 Departments (S2-2_04).
- Commitment to implement the UN Global Compact (S2-2_05).
- With regard to ensuring and enforcing commitments to sustainable practices by suppliers and contractors, the FCC Group has implemented an approval and evaluation process based on risk analysis that considers ESG issues, including those related to health and safety (S2-2_06).

However, although currently , the FCC Group does not have specific measures in place to identify and understand the perspectives of workers in the value chain who are particularly vulnerable to impacts or at risk of exclusion, the organisation remains firmly committed to the principles of equality and non-discrimination, ensuring full compliance in its relations with suppliers and contractors (S2-2_07). Furthermore, the characteristics of the material impacts identified do not require the implementation of additional mechanisms in the short and medium term (S2-2_08).

3.2.2 Material impacts, risks and opportunities

The double materiality study allows the detection of material impacts, risks and opportunities for the FCC Group related to workers in the value chain. The result of this exercise enables the planning and execution of efficient management to address priority issues.

For the purposes of assessing material impacts, risks and opportunities, all workers in the value chain have been considered (S2.SBM-3_01).

Specifically, of the different types of suppliers, those workers in the value chain who would be subject to material impacts would be (S2.SBM-3_02, S2.SBM-3_03):

- Workers belonging to suppliers who participate in phases or operations that form part of the production cycle.
- Workers belonging to suppliers who perform their professional services on the company's premises or facilities.

For more information: G1 - Business conduct - *Responsible supplier management*, where the types of suppliers located in the value chain of the different business Areas can be consulted.

The results of this analysis in relation to workers in the value chain are presented below, considering the perspectives of impact and financial materiality.

Impact materiality

Based on the double materiality analysis, and in relation to workers in the value chain, the impact of the FCC Group (SBM-3_07) that has been identified as material is set out below.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_ 07)
Indirect job creation				
(I-S2.1) Indirect job creation through the hiring of suppliers and contractors.	Positive	Environment Water Construction Concessions	CU	UVC
Health and safety				
(I-S2.2) Exposure of workers in the upstream value chain to occupational accidents and illnesses because of performing their tasks.	Negative	Environment Water Construction Concessions	CU	UVC

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

No material impact has been identified in relation to operations in geographical areas with a high risk of forced or compulsory labour or areas of child labour (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.

Due to the activities carried out by FCC and its business relationships, the material negative impacts on workers in the value chain are not specific or unique to the FCC Group but rather respond to generalised contexts in the market in general or in the sector 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 operates, as well as the promotion of sustainable practices through the implementation of policies that take into consideration the social and ethical issues affecting the value chain (SBM-3_05). Similarly, FCC follows purchasing procedures that allow for the establishment of a single methodology for approval. Thus, FCC's supplier approval system allows risks to be limited, while also making it easier for suppliers and contractors to adapt to the Group's requirements (S2.SBM-3_06).

Furthermore, the Group, aware of the health and safety performance of its subcontractors, develops a management system, in accordance with recognised standards, aimed at controlling and minimising the health risks arising from the nature of the activities carried out that affect workers in the value chain, risks that could lead to the occurrence of specific events (S2.SBM-3_05). The approval process includes a series of questions related to occupational risk prevention, which analyse the organisation's level of maturity in this area. In this way, the FCC Group identifies groups with particular characteristics, working in particular contexts or carrying out particular activities that may require differential treatment when assessing the risk of harm (S2.SBM-3_08).

Financial materiality

On the other hand, a material risk has been identified in relation to workers in the value chain, as set out below:

Risk/opportunity (SBM-3_02)	Type	Area	Financial effects (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Privacy				
(F-S2.1) Cyberattacks and loss of personal data.	R	Environment Water Construction Concessions	Interruption of operations and loss of key data due to cyberattacks.	OP

R: Risk. O: Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

This risk is not linked to material impacts or dependencies on workers in the value chain (S2.SBM-3_07, S2.SBM-3_09). However, it could manifest itself as a result of specific incidents, without specifically affecting particular groups with special characteristics (S2.SBM-3_09).

Supplier management occupies a central place in the value chain, where the selection of and collaboration with ethical and sustainable business partners contribute crucially to strengthening the company's reputation and resilience, avoiding the risk of inappropriate selection or monitoring of suppliers or contractors who do not share FCC's principles and values.

In this way, having a system for approving and evaluating suppliers and contractors creates opportunities to limit risks, while facilitating and encouraging suppliers to adapt to the Group's social requirements in order to ultimately select and collaborate with ethical and sustainable business partners.

Management of impacts, risks and opportunities related to workers in the value chain

Indirect job creation

Policies related to indirect job creation in the value chain

For FCC, its suppliers and contractors are strategic partners 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. Similarly, the hiring of suppliers and contractors promotes indirect employment.

Collaboration with suppliers and contractors is based on the promotion of solid, lasting and mutually beneficial commercial relationships. In this context, commercial partners must align themselves with FCC's commitments and be able to demonstrate compliance with the standards set by the company, including social standards.

In this regard, FCC has various policies and procedures in place to extend its social commitments to its suppliers and contractors, requiring them to accept and comply with the principles and values of the Code of Ethics and Conduct, which include promoting and creating a working environment that takes diversity and fair treatment into account. In this way, the Group encourages the professional and personal development of workers in the value chain, while also extending its commitment to zero tolerance for any type of discrimination or workplace or sexual harassment. The commitment to comply with occupational health and safety standards is also extended, guaranteeing safe and healthy working environments (S2-1_06, MDR-P_01, MDR-P_02).

In relation to the above, and as part of the FCC Compliance Model set out 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 FCC Board in December 2024 to all persons related to FCC, regardless of their connection to the company, with express mention of suppliers (MDR-P_02).

FCC also makes the Whistleblowing Channel available to its suppliers and contractors, through which any communication related to a breach of the Code of Ethics and Conduct can be reported.

For more information: G1 - Business Conduct – *Corporate culture.*

Similarly, the FCC Group is committed to respecting human rights through its Human Rights Policy, approved by the Board of Directors in 2019, which applies to its partners, collaborators and suppliers (S2-1_02). Through this Policy, the Group aligns itself with the United Nations Guiding Principles and the United Nations Universal Declaration of Human Rights (UDHR), as well as with the fundamental principles and conventions of the International Labour Organisation (ILO) (S2-1_08).

The development of 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 Purchasing 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).

The following are some of the commitments included in the Human Rights Policy (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 children's rights and rejects child labour, in compliance with ILO Conventions 138 and 182.
- FCC undertakes to take all necessary measures to ensure the safety, health and integrity of its customers and users.

Likewise, in order to regulate commercial relations between FCC and its suppliers and contractors, the Group has developed its Purchasing Manual, approved in 2014 and last revised in 2025. This document, based on the principles of competitiveness, transparency and objectivity, seeks to encourage the formation of solid and lasting commercial relationships between FCC and its suppliers, contractors and partners, led by FCC's Administration and Finance Department.

This Manual sets out the fundamental principles of FCC's purchasing model, responsibilities and functions, as well as the processes to be followed to comply with the company's internal regulations and applicable legislation, and to encourage the Group's suppliers to improve their performance in terms of sustainability, establishing obligations in the following areas, among others:

- Occupational risk prevention.
- Environmental protection.
- Compliance with the Code of Ethics and Conduct, the Anti-Corruption Policy and the 10 principles of the UN Global Compact.

Part of this process is the Supplier Management Procurement Procedure, approved in 2014 and last revised in 2022, which is overseen by the Procurement Department Management. This procedure has the following objectives:

1. To establish a single methodology for the approval of Spanish and foreign individuals and legal entities in the Purchasing Department's Approved Suppliers Database.
2. To define a single methodology for evaluating their performance once they become suppliers awarded contracts for purchases managed by the Purchasing Department.

Both the approval and evaluation of suppliers are recorded in the database of the management platform used by the Purchasing Department as the main repository of the Group's suppliers.

For more information: G1 - Business conduct - *Responsible supplier management.*

Finally, it should be noted that in 2025, no cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO's Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises that have affected workers in the upstream and downstream value chain have been reported (S2-1_09).

Actions related to indirect job creation in the value chain

As part of its commitment to indirect job creation through the hiring of suppliers and contractors, FCC (MDR-A_02) is committed to hiring them locally with the aim of promoting the socio-economic development of the communities in which FCC operates (MDR-A_01, S2-4_03).

Thus, of the total number of FCC's national and international suppliers in 2025, which amounted to 51,034, the number of local suppliers was 50,210, more than 98 % (MDR-A_05).

Thus, with regard to the contracting of suppliers at Group level in 2025 (MDR-A_03), the volume of expenditure allocated to local suppliers, i.e. those from the country in which the operations are located, amounted to €5.344 billion.

Along the same lines, among the actions carried out by FCC in 2025 to promote and foster existing links with its suppliers, the following stand out, among others (S2-4_03):

- FCC's Purchasing Department once again held its Supplier Day at its corporate headquarters, with the participation of several of the Group's most important suppliers, with the aim of reinforcing and strengthening FCC's relationship with its network of suppliers and to thank them for their dedication and ongoing commitment, thus promoting an environment of collaboration and trust where perspectives, experiences and best practices were shared.
- In line with the above, the company held an exclusive event at its corporate headquarters led by its supplier SAP, in collaboration with FCC, called "*SAP Customer Success Day Spend Management*". During this event, which was attended by companies such as Grupo Santander, Lyreco and RS-Group, key strategic issues were addressed, including the digitisation of the purchasing process through Procura, new spend management with SAP Business AI and the value of SAP Business Network. In addition, perspectives of great interest were shared, contributing to the common goal of strengthening collaboration and giving rise to an enriching debate on the latest trends.
- As part of its 2024-2026 Strategic Sustainability Plan, the Water Area has promoted the *Second Edition of the ESG Course for Suppliers*, consolidating a space for training and dialogue in line with its sustainability strategy and growing European regulatory requirements. After training more than 50 suppliers in the first edition, this year the programme, which has been launched to 375 strategic partners, of whom a total of 45 have completed at least one of the modules, has three modules that combine academic rigour and practical application: sustainability and the Code of Ethics and Conduct, carbon footprint and human rights, together with Justice, Equity, Diversity and Inclusion (JEDI). Beyond technical training, the course has become a permanent channel for sharing ESG challenges and opportunities.

In this context, and as part of its comprehensive approach to strengthening relationships with suppliers, through its supplier and contractor approval and evaluation process, FCC mitigates and avoids negative impacts on workers in its value chain by conducting 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 aligned with the principles of respect for human rights. The effectiveness of its initiatives is monitored and evaluated by the Purchasing Department, both at the corporate level and in the various business Areas, through the effective use of the supplier approval procedure, which ensures that the different suppliers with whom FCC has commercial relationships are informed and aligned with the Group's commitment and values (S2-4_04).

In addition, the FCC Group has departments specialising in the analysis of all types of risks or management areas that provide ongoing advice on all matters within their area of expertise (Legal Advisory, Audit, Data Protection, etc.), so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. Where deemed necessary, the Group also uses external suppliers with proven experience (S2-4_05).

In short, for FCC, having a supplier approval and evaluation system that allows its business partners to align themselves with the social and labour standards commitments that FCC promotes is a key material opportunity. That is why the Group allocates technological and human resources to maintain this system (S2-4_12).

Metrics related to indirect job creation in the value chain

No serious human rights cases have been reported in relation to the upstream and downstream stages of its value chain (S2-4_11).

Targets related to indirect job creation in the value chain

FCC has not defined any targets in this area, as, according to the analysis of the results of the actions and metrics, the supplier approval and evaluation procedure promotes the creation of indirect employment in the value chain, seeking collaboration with ethical and sustainable business partners (S2-5_01, S2-5_02, S2-5_03).

Health and safety in the value chain

The Group is aware of the importance of maintaining a safe working environment and of extending its commitments in this area to workers in the value chain.

For this reason, especially in the Construction Area, where most of the subcontractors for the activity itself are concentrated, the relevant provisions of the Health and Safety Plans are transferred to the subcontracted companies, and regular follow-up meetings and other coordination measures are held with them. At these meetings, which are attended by representatives of the various companies involved in the development of a project, workers can communicate, without reprisals (S2-3_06), the concerns and needs of workers in terms of health and safety (S2-3_02, S2-3_03). When dealing with all issues related to occupational risk prevention, the actions to be taken are discussed and coordinated, and their implementation is monitored (S2-3_04, S2-3_05).

Likewise, in general, in accordance with ISO 45001, suppliers who access workplaces with certain characteristics at a preventive level, such as waste treatment plants in the case of the Environment Area, are informed about occupational risk prevention.

However, there are no specific procedures for remedying negative impacts related to health and safety other than the coordination and continuous improvement of preventive measures (S2-3_01).

Policies related to health and safety in the value chain

As described in the chapter "ESRS S1 - Own Workforce", the specific Health, Safety and Well-being Policy includes subcontractors and suppliers, thus covering workers in the value chain (MDR-P_01).

Actions related to health and safety in the value chain

The Group is aware of the need to engage with companies that share its commitments to health and safety, protecting workers in the value chain. For this reason, specific requirements regarding occupational risk prevention are included in the approval processes designed to minimise the materialisation of risks in its commercial relationships (MDR-A_01, S2-4_01).

For more information: G1 - Business conduct - *Responsible supplier management* (MDR-A_02, MDR-A_03, MDR-A_04, MDR-A_05).

As an example of the above, it should be noted that in 2025 the Environment Area was recognised in the Production category at the *1st Annual Contractor Safety Performance Awards* held by Repsol, under the slogan *"Together in the same direction"*, in recognition of its work in safety and operational excellence at the Puertollano lubricants plant. This recognition endorses the company's ongoing commitment to rigour, responsibility and continuous improvement, as well as its adherence to the highest standards of occupational health and safety.

The FCC Group also investigates all health damage resulting from occupational contingencies that may occur. In the case of serious and fatal accidents, this investigation is carried out regardless of whether they affect workers in the value chain or its own personnel, identifying their causes to prevent their occurrence in the future. In this context, specific meetings may be held to coordinate the relevant actions with subcontracted companies with a view to implementing, correcting or optimising, where appropriate, the necessary measures (S2-4_02, S2-4_06, S2-4_07).

In this way, the Group allocates technological and human resources to try to prevent the occurrence of serious health and safety incidents that may affect workers in the value chain (S2-4_12).

Metrics related to health and safety in the value chain

In 2025, there were two fatalities in health and safety incidents involving subcontracted companies. No cases of occupational illness were detected (MDR-M_01, MDR-M_02).

Targets related to health and safety in the value chain

The Construction Area, which has the highest volume of subcontractors, has defined the targets detailed in the section on safe working environment targets in Chapter S1. The other Areas have not established targets applicable to subcontracted companies, as the level of subcontracting of their own activity is low (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

Privacy and personal data protection

As noted above, the FCC Group is firmly committed to privacy and personal data protection. In this regard, the policies, actions, metrics and targets described in Chapter S1, Own Workforce, contribute to ensuring the security, availability and confidentiality of information in the value chain, which is the responsibility of the Group (MDR-P_01, MDR-A_01, MDR-A_02, MDR-A_03, MDR-A_05, MDR-T_15, S2-4_08, S2-4_12).

3.3. S3 - Affected communities

Communities form part of the environment in which business activities are carried out, and their well-being is closely linked to the legitimacy and continuity of the business. This interdependence gives rise to the need for organisations to assume responsibility for their social contribution and to strengthen a close and sustained relationship with citizens.

The FCC Group is aware that its multinational and multisectoral nature means that a large part of its activities take place in environments where people live and work, which translates into a greater capacity to influence them. For this reason, the company recognises local communities as a key stakeholder group and works to minimise any negative impact, while promoting opportunities that generate a positive contribution to them. The sum of these attributes allows its commitment to local growth and well-being to materialise in a large number of communities and their social, economic and environmental settings. Consequently, assuming this commitment responds to one of the Group's fundamental values: the protection of the natural environment and the development and well-being of the communities in which it operates.

Below is a detailed description of how the Group fulfils this commitment through its processes of interaction with communities, as well as the results of the double materiality analysis, which guide the implementation and monitoring of its policies, targets, actions and metrics.

Types of affected communities

The Group's starting point for managing affected communities is to identify those that may be materially impacted by its activities (S3.SBM-3_01), in order to understand the specific context of each population and be able to address its impacts effectively.

Although this exercise is carried out by each of the business lines, the affected communities are only material for the Construction Area. In this area, the materially affected communities are mainly urban and rural communities close to the construction sites. Where applicable, communities linked to the value chain are also considered, and the impact on developing countries and vulnerable groups is analysed, with measures to support their social and labour integration.

The main material negative impact is the disruption of local life due to the execution of projects (e.g., noise, vibrations and temporary changes to the environment). The Area reduces this through construction measures and community relations (technical mitigation, communication and consultation, and corrective actions where appropriate).

With regard to indigenous peoples, the Construction Area guarantees respect for their rights through information, consultation and direct participation processes before and during project implementation. The management of communications, possible discrepancies and scenarios with communities, including indigenous communities where they exist, is channelled through **DISCON**, as a formal mechanism for addressing concerns, ensuring clear information and agreeing on corrective or compensatory measures. (S3.SBM-3_01, S3.SBM-3_02, S3.SBM-3_03).

Interaction processes

Once the types of affected communities have been identified, interaction processes are established based on collaborative management, two-way communication and mutual understanding in order to manage the possible impacts on them. The FCC Group has several communication channels capable of identifying the specific perspectives and needs of communities in order to make the most appropriate decisions. As this stakeholder group is material to FCC Construcción, the interaction processes for this business are presented below.

For more information: General Disclosures - *Interaction with stakeholders*

The Construction Area stands out for its design of rigorous collaboration mechanisms adapted to the specific contexts of the communities with which it interacts, with the aim of managing the impacts on these communities (S3-2_01). In this way, the Area interacts directly with communities through a community manager, who maintains an open and ongoing dialogue in many of the projects developed by the Area (S3-2_02, S3-2_03). Its objective is to inform communities about current and potential impacts and to apply compensatory and/or corrective measures where appropriate. This entire process is carried out under the supervision of the supervisor or Country Manager, who ensures compliance with the requirements established in projects related to communities (S3-2_04).

In relation to the collaboration measures implemented and the evaluation of their effectiveness, the Construction Area is developing a Risk-based Due Diligence System in the countries where the Area has a presence through active projects. The main objective of this System is to understand the perspectives of the affected communities, including those that may be particularly vulnerable to impacts or to suffering situations of marginalisation (S3-2_06). In particular, it seeks to identify negative impacts in the construction sector, taking into account a wide variety of issues (safety, health and well-being, working conditions, equality, diversity and non-discrimination, relations with third parties, local communities, etc.) in order to reach every individual involved or affected. The system begins with the identification of negative impacts and their prevention, mitigation and neutralisation. It then implements reporting mechanisms and works independently with all workforce to identify possible misconduct.

The measures applied within each FCC Construcción project are usually evaluated using specific KPIs that determine the degree of compliance, which are specified in monthly reports sent to the client. Work is currently underway to develop a correction plan appropriate to each identified impact and its level of severity and/or probability (S3-2_05).

The process of remedying impacts and addressing community concerns also requires interaction.

The general approach, in addition to stakeholder participation and communication, is based on clear procedures, monitoring and control of potential negative impacts, and protection policies, such as the FCC Group's Human Rights Policy and Code of Ethics and Conduct (S3-3_10, S3-3_15).

For its part, the FCC Group has a Whistleblowing Channel to identify potential negative impacts on communities, a confidential means of communication that guarantees the protection of those who use it (S3-3_12). Through this channel, communities can raise their needs and concerns confidentially (S3-3_11).

In the Construction Area, this Whistleblowing Channel is complemented by other available communication channels, which are also easily accessible and well known (meetings and consultations, email, website, etc.). Although the level of satisfaction and/or trust has not been assessed, it is monitored through surveys, usage analysis and periodic reviews (S3-3_14). However, an appropriate corrective plan is being developed for each identified impact, according to its level of severity and probability (S3-3_13).

For more information: G1 - Business conduct - *Alert mechanisms*

Material impacts, risks and opportunities

The double materiality study allows the detection of material impacts, risks and opportunities for the FCC Group related to its affected communities. The result of this exercise enables the planning and execution of efficient management to address priority issues.

The results of this analysis in relation to affected communities from an impact and financial materiality perspective are presented below.

Impact materiality

The FCC Group has identified the following material impacts on affected communities related to their economic, social and cultural rights.

Impact SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_ 07)
Economic, social and cultural rights of communities				
(I-S3.1) Generation of socio-economic development in the communities in which it operates.	Positive	Construction	CU	OP
(I.S3.2) Disruption to the lives of local communities resulting from the Group's operations.	Negative	Construction	CU	OP

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

According to the results of the double materiality analysis, the positive impact on the socio-economic development of communities is due to the sustainable and responsible practices of the Construction Area, implemented throughout its chain of activities (S3.SBM-3_05). Conversely, the negative impact identified stems from specific projects and therefore occurs on an *ad hoc* basis in some commercial operations (S3.SBM-3_04).

Both impacts are related to the Area's strategy and business model, as they are based on the development of infrastructure construction projects that may disrupt the lives of local communities while they are being carried out, while contributing to improving connectivity and the safety of the services available once they are completed (SBM-3_05). FCC Construcción's strategy includes measures to reduce the negative impact of its activity, such as the adoption of less noisy technologies, the implementation of acoustic barriers, community consultations, communication plans and compensation actions (SBM-3_10). Likewise, both impacts have led to the adaptation of both the business system and its approach, adjusting its practices and policies to minimise adverse effects and promoting collaboration with communities and territorial organisations, the creation of local employment and the construction and improvement of infrastructure (SBM-3_03).

It should be noted that FCC has not developed, within its materiality analysis, an assessment method to determine which types of affected communities may face a greater risk of negative impacts based on their characteristics, the context in which they live or the activities they carry out. However, FCC Construcción ensures the involvement of all local communities through active participation and partnerships with local organisations and NGOs, which enable it to understand their concerns and needs. With this information, the Area develops projects and initiatives that promote local development in areas such as health, education and economy (S3.SBM-3_07).

Financial materiality

No material risks or opportunities have been identified in relation to the affected communities or the impacts or dependencies detailed above by any of the FCC Group's business Areas (SBM-3_02, SBM-3_08, SBM-3_09, S3.SBM-3_06, S3.SBM-3_08).

Compared to the double materiality analysis carried out in 2024, the results of this exercise show slight changes. The most notable is that the impacts caused by the Environment Area on affected communities are no longer material in 2025. For its part, the financial axis has not been material this year (SBM-3_11).

It should be noted that for the Water Area, consumers/end-users and affected communities represent the same stakeholder group. Therefore, the policies, targets, actions and metrics established by Aqualia to manage its material IROs associated with this stakeholder group are reported in detail in the ESRS S4 - Consumers and end-users' chapter.

For more information: S4 - Consumers and end-users

This chapter also includes information related to affected communities in the Environment and Concessions Areas, considered relevant and complementary, even though it is not a material issue for them according to the double materiality study.

Policies related to affected communities

In the prevention and mitigation of current impacts and potential risks, the FCC Group develops policies that take into account affected communities and their specific characteristics, incorporating respect for the human rights set out in the Universal Declaration of Human Rights across the board. These policies are translated into procedures, rules and standards that guide both its own operations and those of the members of its value chain in accordance with the principles of due diligence in social matters.

From this perspective, the Group is committed to the development and well-being of local communities, promoting an environment of trust and cooperation that fosters a real, sustainable and equitable positive impact on communities.

Below is a brief description of the corporate policies that apply to affected communities.

Policy	Issues covered	Brief description
		(MDR-P_01)
FCC Group Human Rights Policy	- Respect for communities - Respect for the environment - Relationships based on respect and credibility	Declares its commitment to respect the rights relating to communities contained in the United Nations Universal Declaration of Human Rights, as well as those contained in the ILO Declaration and in the eight fundamental conventions of the same organisation.
FCC Group Code of Ethics and Conduct	- Well-being and development of communities - Transparent relationships	It details the values that govern the Company's activities, including a commitment to the well-being and development of communities and the establishment of transparent relationships with them.
FCC Group Sustainability Policy	- Social impact and development	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.

For more information: Annex I - FCC Group policies - *Social*.

Among the three FCC Group policies, the Human Rights Policy specifies commitments to affected communities, guaranteeing respect for natural resources, access to healthcare, education and culture, and the preservation of traditions, as well as the protection of the specific rights of indigenous communities (S3-1_01). This policy also includes the protection and application of good practices in environmental management, reinforcing respect for local communities in the areas where it operates (S3-1_02, S3-1_03).

This policy is aligned with the Guiding Principles for Business and Human Rights, the UN Global Compact and the OECD Guidelines for Multinational Enterprises (S3-1_06). This alignment with international frameworks involves the incorporation of due diligence mechanisms for the identification, prevention, mitigation and redress of possible violations (S3-1_05). In addition, it provides for the establishment of dialogue procedures and measures aimed at minimising impacts on the rights of communities (S3-1_04).

FCC's Code of Ethics and Conduct, for its part, ensures that all persons associated with any FCC Group company are guided by the highest standards of behaviour in their commitment to comply with laws, regulations, contracts, procedures and ethical principles, including those related to respect, welfare and development of the communities where the Group operates. The Code of Conduct is key to ensuring that the tacit commitment to human rights translates into concrete guidelines on how the Company relates to and impacts the communities affected.

Finally, the Sustainability Policy reinforces the commitment to communities from a strategic perspective. It focuses on transforming cities into inclusive and innovative environments, placing people at the centre of its management in order to position the Group as a key player in the progress of social sustainability.

The FCC Group's Human Rights Policy, Code of Ethics and Conduct, and Sustainability Policy are linked to FCC Construcción's internal regulations and risk management systems, which recognise respect for human rights as one of their fundamental values, integrating them into their corporate culture, business strategy, operations and chain of activities, as well as into the Due Diligence System (CS3D) currently under development.

Largely thanks to the content of these policies, none of the FCC Group's business lines has recorded any cases of non-compliance with the relevant internationally recognised instruments in relation to affected communities, either in FCC's own operations or in its value chain, both upstream and downstream (S3-1_07, S3-4_11).

Targets related to affected communities

The FCC Group sets objectives related to affected communities that seek to guide the actions of the different business Areas, promoting the well-being of local communities, strengthening relationships and ensuring a positive impact in the territories where it operates.

In the case of the Construction Area, for which the issue is material, quantifiable targets have been defined in relation to social action, the integration of vulnerable groups and the protection of human rights, which are described below.

For more information: S3 - Affected communities - *Material impacts, risks and opportunities*

Area	Target	Brief description
Construction	Allocate 0.1 % of revenue to social action programmes	Allocate 0.1 % of the company's total revenue to social action programmes that promote community development.
	Assess 100 % of activities in terms of human rights violation risks	Assess 100 % of the activities of the Construction Area's business model, with the aim of contributing to the achievement of human rights and environmental targets.
	Hire local people	Strengthen the company's commitment to the communities in the different countries where it operates, seeking to ensure that more than 90 % of hires are local talent.

Other business Areas also set targets aimed at promoting the well-being of communities and generating a positive impact, even if the issue is not material to them.

For example, the Environment Area has defined goals aimed at social action and reducing the risks associated with its operations. FCCenviro Atlantic aims to reduce traffic accidents by 50 % through safe driving initiatives, with the aim of minimising citizens' exposure to nuisance or damage related to company vehicles. For its part, FCC Environment CEE seeks to strengthen relations with local communities and generate a positive social impact, setting a goal of zero environmental incidents affecting communities and promoting greater citizen participation.

The FCC Group and its business lines will continue to monitor these targets and establish new ones as necessary, with the aim of contributing to the improvement of community management.

Actions related to affected communities

The FCC Group recognises the value that its services bring to society, inherent in the very nature of its activity. However, it is aware that progress in supporting the development of affected communities requires concrete actions that reinforce the commitments made in its values and policies and contribute to the fulfilment of the targets defined in this area.

In line with this vision, FCC plays a fundamental role in the transformation of cities, beyond the provision of its services, by promoting social action initiatives that are structured around the four areas of action detailed below.

Creating value
The FCC Group is committed to local recruitment, both direct and indirect. On the one hand, the promotion of local talent and job creation promotes the socio-economic development of the territories in which it operates. Local recruitment also generates benefits for the company itself and for the environment, as proximity reduces travel time and costs, as well as the potential impacts of transport.
Knowledge
Through its business lines, the FCC Group promotes training by collaborating with educational centres, organising conferences dedicated to raising awareness on different topics, and organising visits to its facilities by different departments.
Integration
The FCC Group recognises the importance of creating environments committed to inclusion and diversity. For this reason, it works to integrate vulnerable groups through awareness-raising actions and guarantees integration opportunities for people at risk of social exclusion, with the aim of promoting a more just and equal society.
Solidarity
The FCC Group reinforces its positive impact through solidarity actions ranging from financial contributions to solidarity projects in which the workforce participates. In this way, FCC integrates solidarity into its business activity, demonstrating an ongoing commitment to improving the lives of citizens.

Beyond the lines of action developed at Group level in relation to the communities affected, below are examples of specific actions carried out in 2025 by different business Areas, implemented with the aim of contributing to the transformation of cities.

Specifically, the Construction Area, for which affected communities are a material issue, focuses on a set of key actions aligned with the lines of action defined at Group level. For the Area, it is essential to involve society in its projects and in the environment where its activities are carried out. For this reason, it promotes structural and long-term actions, which are described below.

Area	Action	Brief description
Construction	Enhance positive impact on communities	To generate a real positive impact on communities, the Area works on economic and social development through solidarity actions such as donations and volunteering, the construction and improvement of infrastructure, and the promotion of initiatives for the integration of vulnerable groups.
	Promote environmental training and communication	Training activities raise awareness among our own and subcontracted workforce about the correct execution of their activities, avoiding impacts on the environment and, consequently, on communities.
		Furthermore, communication channels are established to keep communities informed about all aspects of the social, economic, environmental and cultural impacts of the projects being carried out.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to the management of social aspects.*

The Construction Area adopts a structured approach that combines technical analysis, ongoing dialogue and active participation by the groups involved to define its actions. This approach makes it possible to manage the negative impact on affected communities, defining the necessary measures to address it and ensuring that remediation processes are available (S3-4_05, S3-4_06, S3-4_07, S3-4_10).

Furthermore, although the double materiality exercise has not identified any material risks, the Area integrates risks related to affected communities into its overall risk management system, where they are continuously assessed, managed and reviewed (S3-4_08).

In addition, the Area promotes actions aimed at generating opportunities in affected communities, such as local socio-economic development, the integration of vulnerable groups, environmental training, transparent communication and collaboration with local entities (S3-4_09).

Although affected communities are not a material issue for the other business Areas, the approach adopted by Construction is applicable to the entire FCC Group, reflecting a shared commitment to the well-being and development of communities.

Added value to communities

FCCenviro Atlantic, in collaboration with Madrid City Council, has developed the *Visual recognition of waste outside containers using Artificial Intelligence* project, recognised as one of the best sustainable actions of the year at the *Sustainability Day 2025* event, organised by the Custommedia communication group. The initiative seeks to eradicate sources of dirt and aesthetic problems in the urban landscape, responding to numerous complaints from citizens.

This award endorses the company's commitment to innovation, a fundamental and integral part of FCC Medio Ambiente's 2050 Sustainability Strategy.

FCC Environment CEE also develops various initiatives aimed at strengthening its relationship with local communities in the territories where it operates. These actions include collaboration with NGOs and local institutions, the promotion of educational programmes, dialogue with citizens and financial support for community projects.

For its part, the Water Area, within the framework of its 2024-2026 Strategic Sustainability Plan, carries out actions that contribute to the economic and social development of cities through collaborations with NGOs and awareness programmes. Among these, its partnership with the *Fundacion Cáritas* stands out, which has benefited more than 200,000 people since 2016, mainly vulnerable people or those at risk of exclusion.

This Area also promotes various initiatives to raise awareness about responsible water consumption, aimed at schools, colleges and universities in the localities where it operates.

Metrics related to affected communities

Considering the material impacts of the FCC Group, the information on the related metrics is presented below, allowing an assessment of the Group's efforts to create value in the communities in which it operates.

Economic value generated and distributed	2025 Amount (Thousands of €)	2024[37] Amount (Thousands of €)
Economic value generated	**10,080,254**	**9,476,870**
Revenue	9,700,131	9,070,546
Other income	380,123	406,324
Distributed economic value	**9,036,119**	**8,419,062**
Operating costs	5,654,052	5,326,124
Personnel	2,952,834	2,703,107
Capital providers	312,971	236,051
Taxes	115,418	152,952
Community	844	828
Retained economic value	**1,044,135**	**1,057,808**

The methodology used is based on the accounting practices established in the Group's Financial Statements (MDR-M_02).

[37] Data restated as indicated in note 2.a) of the Financial Statements.

Local complaints and incidents

As part of the monitoring of the Group's social performance, information related to complaints and incidents reported by local communities is collected and reported annually (MDR-M_01).

Local complaints and incidents	2024	2025
No. of complaints and claims from local communities	2.321*	427
No. of incidents involving loss of community data	0	0

*Data modified with respect to the 2024 report

Given the nature of the information reported, the data has not been extrapolated based on the number of employees.

The data reported in 2024 has been restated due to a change in criteria at FCC Environment CEE, which now considers complaints and claims from local communities within the metric "Complaints, claims and incidents" in section "3.4.7. Metrics related to consumers and end-users". This adjustment is due to the fact that both categories refer to the same stakeholder group, as they include both consumers and customers as well as affected communities.

In terms of the most significant changes, in 2025 there was a very significant reduction in the number of complaints and claims compared to 2024, from 2,321 to 427, as a result of FCC Environment CEE's reclassification of complaints and claims, indicating a notable improvement in interaction with communities. No incidents involving data loss were recorded in 2024 and 2025.

The Environment Area groups together all complaints received without distinguishing between customers and communities, so they are reported jointly. The Construction Area uses the DISCON system as a single, standardised source for recording all relevant incidents, assuming that the classification and coverage are complete. In Concessions, the information comes from internal calculations (MDR-M_02).

None of these methodologies has been validated by independent external bodies; in some cases, the data are included in audited internal reports, and in others, it is only validated at the corporate level (MDR-M_03).

3.4. S4 - Consumers and end-users

The commitment to serving citizens is the cornerstone of the FCC Group's culture and fundamental values. Consequently, all employees strive to ensure efficiency and sustainability in the design, implementation and management of the products and services offered by the company.

As an international benchmark in citizen services, FCC adapts to the needs of different types of users, with the aim of offering innovative solutions that provide value and differential quality. Consequently, all FCC's business Areas place the consumer at the centre of their activity, developing and marketing their services with the utmost rigour and professionalism, and fostering the establishment of relationships based on honesty and mutual trust.

The following chapter explains the Group's management model with regard to consumers and end-users, including the established interaction processes and the policies, targets and metrics defined to address their main priorities.

Types of consumers and end-users

The starting point for the proper management of consumers and end-users is to identify those who may be impacted by the activities carried out by the different Areas of the FCC Group (S4.SBM-3_01). The result of this process is shown below:

Consumers and end-users (S4.SBM-3_02)	
Environment	Citizens who benefit from cleaning and maintenance services in urban environments.
Water	Residents with access to water and sanitation services, considered as end customers. Within this group, vulnerable groups have been identified.
Construction	Citizens who use the infrastructure developed.
Concessions[38]	Citizens who use the managed transport infrastructure.

[38] As a result of the double materiality exercise, no material impacts, risks or opportunities related to this Area have been identified.

Based on the types of consumers and end-users described above, the Environment Area not only guarantees the accuracy and accessibility of information about its products and services but also takes into account the existence of consumers and users who may be negatively affected in terms of personal data protection (S4.SBM-3_03). Therefore, the organisation assesses the risks associated with the processing of personal data and, when significant impacts are identified, analyses their probability and severity, identifying particularly vulnerable groups (S4.SBM-3_07, S4.SBM-3_08). These assessments are integrated into its internal policies and procedures to protect the rights and freedoms of the individuals concerned.

For its part, the Water Area stands out for maintaining a more direct relationship with its consumers, given the basic and essential nature of access to water and sanitation. Consequently, the Area collaborates with NGOs and local councils to guarantee universal access to this service in a stable and secure manner. This approach is reinforced through its 2024-2026 Strategic Sustainability Plan (PESA), which includes mechanisms for determining the characteristics, circumstances or patterns that may increase exposure to impacts (S4.SBM-3_07).

For its part, the Construction Area identifies the different general types of consumers and end-users who require information related to its products and services, providing them with this information through manuals and labelling, without evaluating groups with particular characteristics, who live in specific contexts or who carry out particular activities, who may be at greater risk of harm (S4.SBM-3_03, S4.SBM-3_07, S4.SBM-3_08).

Interaction processes

Depending on the type of consumers and end-users, the Group adapts its interaction processes to the nature of the relationship and the scope of activity of each Area.

In this context, the Water Area stands out for the interaction processes it has implemented, as the water supply and sanitation services it offers are provided directly to consumers, with continuous listening and dialogue processes covering all phases of service management (S4-2_03). These mechanisms are supervised by the company's CEO, who is responsible for approving their development and implementation (S4-2_04).

The main communication channels implemented at Aqualia are satisfaction surveys and personalised customer service through physical offices, the Virtual Office and Aqualia Contact (mobile application). These channels are available for interacting both directly with end customers and indirectly with their legitimate or authorised representatives (S4-2_02). The perspectives and concerns identified through these communication channels enable Aqualia to better understand the impact of its activity and guide its decisions towards the efficient management of current and potential impacts linked to its end customers, including particularly vulnerable groups (S4-2_01, S4-2_06). The inputs from these dialogue processes have served as the basis for the development of Aqualia's Strategic Sustainability Plan, which is updated annually to ensure the effectiveness of actions and targets, detect possible deviations and implement the necessary corrective measures (S4-2_05).

On the other hand, in the Environment Area, it is worth highlighting the interaction process of FCC Environment CEE in the Czech Republic, which maintains direct annual communication during the monitoring phase through satisfaction surveys. Based on this interaction, the opinions and expectations of all end consumers, including those in particularly vulnerable situations, are evaluated. This process is supervised by the national sales support and control team, which is responsible for analysing and evaluating the information collected through the surveys (S4-2_01, S4-2_02, S4-2_03, S4-2_04, S4-2_05, S4-2_06).

With regard to the Construction and Concessions Areas, interaction with consumers and end-users is indirect, as they are beneficiaries of the products and services contracted by customers. Therefore, the perspectives of users must be taken into account by customers, who in many cases are public sector entities, as there are no specific mechanisms or processes for this purpose in either of the two business Areas. However, in the Construction Area, there is ongoing collaboration with clients throughout all phases of the project through End of Project Surveys, which allow them to share their opinions and expectations (S4-2_07).

For more information: General Disclosures - *Interaction with stakeholders*

Material impacts, risks and opportunities

The double materiality study allows the detection of material impacts, risks and opportunities for the FCC Group related to consumers and end-users. The result of this exercise enables the planning and execution of efficient management to address priority issues.

The results of this analysis in relation to consumers and end-users are presented below from an impact and financial materiality perspective.

Impact materiality

Based on the different dimensions covered by the materiality analysis, the material impacts related to consumers and end-users are shown below:

Impacto SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_ 07)
Privacy				
(I-S4.1) Exposure of private data of consumers and end-users due to information management and storage.	Negative	Environment	CU	OP
(I-S4.2) Exposure of private data of consumers and end-users due to information management and storage in the downstream value chain.	Negative	Water	MT	DVC
Access to information				
(I-S4.3) Deficiencies in customer service quality.	Negative	Water	CP	OP DVC
(I-S4.4) Communication and development of solutions tailored to customer needs.	Positive	Water	CU	DVC
Health and safety				
(I-S4.5) Construction and management of buildings and infrastructure that are safe for users.	Positive	Construction	CU	OP
Access to products and services				
(I-S4.6) Increase in the price of water management that is passed on to customers and the community.	Negative	Water	LP	UVC DVC
(I-S4.7) Customer satisfaction through the provision of a high-quality, reliable service, as well as a rapid and effective response to incidents.	Positive	Water	CP	OP DVC

CU: Current / Potential impacts: **ST:** Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

All of the detailed impacts are related to the FCC Group's strategy and business model, as they may arise during the provision of products and services aimed at improving the quality of life of citizens and end-users (SBM-3_05). Despite this, none of them have led to changes in FCC's business system, value chain, corporate strategy or decision-making (SBM-3_03).

The positive impacts identified by the Water Area (I-S4.4, I-S4.7) are manifested through communication, the development of solutions and the provision of a continuous, safe service that complies with established quality standards. Similarly, the positive impact on safety in the construction and management of infrastructure (I-S4.5) in the Construction Area is a direct consequence of the provision of its services, as well as the application of rigorous quality control and the requirement for relevant external certification in all projects (S4.SBM-3_05).

On the other hand, the negative impacts identified by the Water Area originate in specific cases (I-S4.2, I-S4.3), with the exception of the systemic impact related to the increase in the price of water management (I-S4.6). For its part, the Environment Area only identifies one negative impact related to privacy (I-S4.1), which is associated with specific business relationships (S4.SBM-3_04).

Financial materiality

Similarly, and following the same pattern, the material risks and opportunities related to consumers and end-users are presented, some of which are linked to the impacts or dependencies detailed above.

Risk/opportunity (SBM-3_02, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Financial impacts (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Access to information				
(F-S4.1) Deficiencies in customer relations and information.	R	Water	Legal and reputational risk due to poor customer relationship management and underlying operational failures. (M)	OP DVC
(F-S4.2) Insufficient responsiveness to the digitisation needs of the various activities in water cycle management.	R*	Water	Loss of revenue due to productivity constraints. (M)	OP
(F-S4.3) Promote digitalisation and cybersecurity to gain a significant competitive advantage.	O	Water	Generate economic returns by developing solutions for digitalisation and cybersecurity. (M)	OP DVC
Access to products and services				
(F-S4.4) Inadequate response to maintaining service continuity during exceptional crises (climate, health or conflicts)	R*	Water	Loss of revenue due to possible contractual breaches and reputational damage.	UVC DVC
(F-S4.5) Innovate from a technological standpoint to meet quality standards without compromising affordability	O	Water	Increase in net revenue by creating new business opportunities to meet the needs of public administrations.	OP

R: Risk. **O:** Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain.

None of the risks and opportunities linked to the impacts relate to specific groups within this stakeholder group, but rather to all consumers and end-users across the board. However, as mentioned above, the Environment and Water Areas identify the most vulnerable groups, avoiding the possibility of risks specifically affecting them as a result of their situation and taking advantage of any positive opportunities that may benefit them (S4.SBM-3_08).

Overall, the results of the double materiality analysis show some changes compared to the analysis carried out in the 2024 financial year. Among the most significant changes is, first, that the impacts identified in the Concessions Area on consumers and end-users are no longer material in 2025. There have also been changes in the materiality of the Water Area. To begin with, three impacts and two risks related to privacy and access to products and services have been eliminated. Secondly, two new impacts related to access to information (I-S4.3) and access to products and services (I-S4.7) have been identified. Finally, it is worth noting the incorporation of two material opportunities (F-S4.2, F-S4.4) and two risks associated with the Area (F-S4.3, F-S4.5), related to access to information and access to products and services (SBM-3_11).

These changes in the results of the double materiality analysis do not affect the ability of the strategy or business model to address all the material impacts and risks identified, or to take advantage of the opportunities identified (SBM-3_10).

Finally, it is worth mentioning that this chapter includes additional and complementary information related to ESRS S4 in the Concessions Area, although it does not constitute a material issue for this Area according to the double materiality study.

Policies related to consumers and end-users

As mentioned throughout the chapter, a commitment to excellence, end-customer satisfaction and the establishment of honest and lasting relationships with consumers are an essential part of the company's culture. In this regard, each business establishes policies with an approach tailored to the nature of its activities, goods and services, as well as the resulting impacts and risks that may affect the end-users who enjoy them.

Below is a brief description of the policies established by each Area applicable to all consumers and end-users, related to the material impacts and risks identified and detailed in indicator SBM-3 (S4-1_01).

Area	Policy	Issues covered (MDR-P_01)	Brief description
Environment	Management Policy	Privacy	Establishes a commitment to compliance with Management Systems and defines the principles that guide the actions of professionals. These include ensuring the protection of personal data and incorporating the best available technology in the field of information security.
Water	Política de Sostenibilidad	Privacy Access to information Access to products and services	The action criteria include strengthening cybersecurity commitments arising from digitalisation and ensuring customer satisfaction. The principles also detail the pursuit of universal access to water as a fundamental human right in the environments in which it operates.
Construction	Customer Policy	Health and Safety	In matters related to quality, the Policy stipulates that the necessary measures must be established to ensure customer satisfaction and to comply with both customer requirements and regulatory requirements. The latter include those related to the safety of the infrastructure built.

For more information: Annex I - FCC Group policies - *Social*

In addition to the policies outlined above, and as mentioned in the previous chapter, S3 - Affected Communities, 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). This Policy establishes commitments that are particularly relevant to end-users and consumers in terms of human rights (S4-1_02):

Health and safety
Take all necessary actions to ensure that the safety, health and integrity of customers and users are not compromised.
Data privacy
Make responsible use of personal data and information collected in the various international projects in which it operates.

To ensure that all fundamental rights and freedoms of consumers and end-users are respected and safeguarded, FCC has a Whistleblowing Channel as part of the Group's Compliance Model (S4-1_03, S4-1_04). Through this channel, end customers can directly report any incidents or concerns (S4-3_02). All notifications, including those related to human rights, are subject to a process of analysis and investigation depending on their type, which allows for the detection of any negative impacts and, where appropriate, the establishment of adequate measures for their remediation (S4-1_05, S4-3_01).

Likewise, the Compliance Model has a regulatory block consisting of different policies and procedures that guarantee the control and supervision of communications and the effectiveness of the channel, detailing the expected conduct and actions, as well as the relevant action and investigation protocols (S4-3_04).

The company ensures that the Whistleblowing Channel remains accessible and visible to consumers, while also promoting its use in the context of its commercial relationships (S4-3_03). Although there is no assessment of whether end customers are aware of and trust this process (S4-3_05), the confidentiality and protection of whistleblowers against possible reprisals is guaranteed (S4-3_06).

For more information: G1 - Business conduct – *Alert mechanisms.*

Targets related to consumers and end-users

In order to continue improving the quality of life of citizens, the different Areas have established a series of targets aligned with the material issues described above.

The targets, set out below, have been defined taking into account sustainability criteria and trend analysis. In this way, the perspectives of consumers and end-users are taken into account, although they have not been directly involved (S4-5_01, S4-5_02, S4-5_03). The targets for those Areas in which consumers and end-users are a material issue are detailed below.

Area	Target	Brief description
Environment	**FCC Environment CEE Austria** Reduce customer complaints	Ensure that less than 0.45 % of all invoices issued by the company give rise to complaints and/or claims.
Agua	Improve the quality of customer service and the contracting process	Increase the percentage of contracts with all customer service channels in place, the number of electronic invoices and the percentage of contracts with digital signatures.
	Improve compliance with the Cybersecurity Plan	Achieve 95 % compliance with the company's cybersecurity action plan.
	Improve customer satisfaction rating	Increase the degree of satisfaction of end customers and institutional customers and achieve at least 80 % of end customers satisfied with the quality of service provided each year and an average satisfaction rating of more than 4 (range 1-5) for institutional customers with the quality of service provided.
	Increase the number of customers benefiting from social tariffs that guarantee access to water and sanitation	Increase the number of customers who can benefit from social tariffs for water and sanitation services, promoting mechanisms through partnerships with institutional customers in Spain, Italy, Portugal, Georgia and France.

Area	Target	Brief description
Construction	Improve external opinion through quality management	Improve FCC Industrial's reputation among its customers, achieving a rating in customer surveys and reports in which 97 % of the attributes in the End of Works Survey are rated as Very Good or Good.
	Increase information security	Improve information security management tools at FCC Construcción and FCC Industrial. Specifically, the former focuses on securely storing and managing passwords through the implementation of a tool for this purpose. The latter aims to strengthen FCC IIE's information security by setting a target of 90 % of equipment without security breaches due to outdated hardware and/or software.
	Optimise the opinion gathering process	Improve the process of gathering customer feedback to improve the products and services offered through the renewal of the End of Work Survey (EFO) and the objective collection of data.
	Improve business transparency	Increase the frequency of sustainability publications to keep stakeholders (employees, customers, investors and the community in general) informed.
	Prepare environmental product declarations	Inform customers of the environmental footprint of the bituminous mixes, concrete and cement-treated materials produced by Áridos de Melo.

For more information: Annex II - Additional information on ESRS disclosure requirements - *Targets related to the management of social aspects*

Actions related to consumers and end-users

In order to realise the commitment to service reflected in the Group's policies, the different Areas have developed actions aimed at managing the material impacts, risks and opportunities of consumers and end-users, detailed in indicator SBM-3 (S4-4_01, S4-4_08, S4-4_09).

Among the actions developed by the Environment, Water and Construction Areas, for which the issue is material, common lines of action have been identified, focusing on the protection of consumers and end-users, improving customer service and access to services, and incorporating innovative solutions. Taken together, these initiatives seek to strengthen service quality and generate a positive impact on this stakeholder group.

Area	Action	Brief description
Environment	**FCCenviro Atlantic** Apply artificial intelligence to street cleaning	This is a new project that will enable inspection vehicles to carry out visual reconnaissance using artificial intelligence to detect waste that has been deposited outside containers.
Water	Improve the omnichannel customer service system	Enhance omnichannel communication with customers, ensuring their satisfaction, as well as that of other stakeholders, by providing services and developing products and projects that meet the specified requirements.
	Strengthen cybersecurity	Ensure the cybersecurity of all stakeholders by strengthening cybersecurity commitments arising from the digitalisation process in which the company is involved.
	Increase social tariffs	Increase the number of municipalities that enable their citizens to have access to water and sanitation, regardless of their socio-economic situation.

Area	Action	Brief description
Construcción	Mantener el Sistema de Gestión de Calidad	Mantener la certificación ISO 9001 del Sistema de Gestión de Calidad para asegurar el cumplimiento de la normativa aplicable al sector de la construcción, así como de todos los requisitos establecidos en los proyectos.
	Mantener el Sistema de Gestión de la Seguridad de la Información	Evitar los riesgos derivados del Sistema de Gestión de la Seguridad de la Información a través del mantenimiento de la certificación ISO 27001 y de la adhesión al Esquema Nacional de Seguridad (ENS).
	Garantizar el Marcado CE y Real Decreto 163/2019	Garantizar la conformidad normativa de los productos fabricados por Áridos de Melo y reforzar la seguridad de los consumidores y usuarios finales a través del Marcado CE y los certificados correspondientes al control de producción de fábrica de hormigón según el Real Decreto 163/2019 y los ensayos definidos por la normativa CTE y PG3.
	Mejorar en el tratamiento de quejas y reclamaciones	Gestionar de forma ágil las quejas y/o reclamaciones recibidas para asegurar la satisfacción de los clientes (Áridos de Melo).

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to the management of social aspects.*

As it has an indirect relationship with consumers in most cases, the FCC Group focuses its efforts on providing quality products and services that will benefit users. In order to maintain excellence and manage negative impacts, all business Areas closely monitor customer satisfaction and any complaints and claims. In this way, potential dissatisfaction is managed effectively, ensuring constant alignment between customer needs and the actions taken, and consequently limiting any adverse effects on consumers (S4-4_05, S4-4_06, S4-4_07, S4-4_10). In fact, it is not so much the consumer as the customer who makes a complaint, which is why measuring customer satisfaction is essential.

Thanks to these practices, no serious cases of human rights violations among consumers and end-users were detected throughout the 2025 financial year (S4-4_11).

Metrics related to consumers and end-users

In addition, the FCC Group presents metrics related to material impacts, risks and opportunities linked to consumers and end-users that complement the information reported throughout this chapter.

Complaints, claims and incidents

The following table shows the number of complaints and claims from consumers and end-users, which allow for the evaluation of the performance and effectiveness of actions aimed at this stakeholder group (MDR-M_01):

Complaints and claims	2024	2025
Number of complaints and claims received	40,550	31,931.00
Number of complaints and claims resolved	40,550	32,566.00
Average resolution period (days)	10	10.05

Given the nature of the information reported, the data has not been extrapolated based on the number of employees.

Each business Area has its own complaints and claims management system adapted to the nature and geography of its activity. Generally, complaints are received both in person and digitally, especially by email and telephone, and are recorded in specific programmes for each region. Upon receipt, an analysis is carried out with the aim of discerning the causes and implementing appropriate corrective actions to prevent recurrence. This process involves recording, managing and closing all complaints once they have been resolved, maintaining constant communication with the people involved (MDR-M_02).

Products and services evaluated for their impact on health and safety

In relation to products and services, the Construction Area evaluates 100 % of the goods and services provided in terms of their potential impact on the health and safety of consumers and end-users (MDR-M_01). These evaluations range from occupational risks to end-user safety, adapting the evaluation methodologies to the nature of the activities and the regulatory context of each country. It also ensures compliance with the legal requirements applicable to construction works, products and services, including, where applicable, the CE marking of manufactured products. In road maintenance contracts, periodic studies are carried out on the condition of the roads and associated accidents, and reports are prepared for the Contract Management Department with proposals for improving infrastructure safety. In addition, the health and safety management system is validated by Bureau Veritas as an external certifier (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.

Incidents

During 2025, there were no incidents involving consumers and end-users, nor were there any specific incidents involving the loss of personal data in the Environment, Water and Concessions Areas (MDR-M_01). In the Construction Area, there were four incidents involving consumers and end-users, none of which involved the loss of personal data. In the different businesses of the FCC Group, incidents are recorded and managed through procedures that form part of Information Security Management systems based on continuous improvement, as well as through consultation with the data protection department for the recording and processing of incidents (MDR-M_02).

4. Governance disclosures

4.1. G1 - Business conduct

Business conduct is the set of principles, rules and guidelines that guide the behaviour of organisations and the people who make them up. Reinforcing it is essential for entities seeking to build trust, both within the organisation and with its other stakeholders, by ensuring consistency in its commitments.

The FCC Group embodies this commitment to ethics and regulatory compliance through the implementation of its Compliance Model, whose highest-ranking standard is the Code of Ethics and Conduct, complemented by the Criminal Prevention Manual and a set of policies and procedures that develop them.

This Model constitutes a common reference point that applies to all Group employees throughout the entire value chain. Its implementation combines ongoing training and communication activities, aimed at promoting awareness and respect for compliance obligations, with the availability of prevention and listening mechanisms that facilitate the identification and management of possible irregularities, as well as the monitoring and supervision of the system. Together, these elements reinforce a culture based on the principle of zero tolerance for illegal or criminal acts.

The FCC Group's business conduct ultimately reflects its own identity and fundamental principles, always acting in accordance with the values that define all members of the organisation.

Material impacts, risks and opportunities

As part of the process of identifying impacts, risks and opportunities, the FCC Group has analysed those linked to business conduct. As a result of this analysis, the IROs associated with corporate culture, supplier management and the fight against corruption and bribery have been identified as material.

Impact materiality

The Group has identified the most relevant impacts in terms of business conduct that may affect its stakeholders, which are set out below:

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, SBM-3_07)
Corporate culture			
Promotion of responsible business conduct through the application of the FCC Compliance Model.	Environment Water Construction Concessions	CU	OP
Supplier relationship management			
Promotion of sustainable practices among suppliers and contractors through the implementation of purchasing policies and procedures.	Environment Water Construction Concessions	CU	OP
Fight against corruption			
Strengthening the rule of law by promoting compliance with laws and reducing impunity	Environment Water Construction Concessions	CU	OP
Strengthening consumer, investor and other stakeholder confidence in public and private institutions.	Environment Water Construction Concessions	CU	OP

CU: Current / Potential impacts: **ST**: Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

As can be seen, the material impacts identified are related to positive effects on stakeholders and originate from the application of the FCC Group Compliance Model. Therefore, their management does not require updates to the Group's strategy or business model (SBM-3_05, SBM-3_03, SBM-3_10).

The impacts identified as material in the previous financial year remain valid, with one exception. As a result of the reassessment of double materiality in 2025, the positive impact related to the promotion of ethical behaviour by affected parties has been deemed immaterial for the Group, as it has been concluded that the scale is smaller than previously estimated (SBM-3_11).

Financial materiality

The Group proactively addresses key risks and opportunities related to business conduct and the prevention of corruption, as detailed below.

Risk/opportunity (SBM-3_02)	Type	Area	Financial impacts (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Corporate culture				
Eligibility for grants and funding	O	Environment Water Construction Concessions	Additional revenue and access to alternative sources of financing. (M)	OP
Gestión de relaciones con proveedores				
Improved quality and reliability of supply, and promotion of joint innovation	O	Environment Water Construction Concessions	Increase in revenue derived from improved quality and the development of new products and solutions. (M)	OP
Fight against corruption				
Non-compliance due to weaknesses in internal controls	R	Environment Water Construction Concessions	Reputational damage and increased costs as a result of penalties.	OP
Negative economic and reputational impacts due to cases of corruption, bribery or money laundering	R	Environment Water Construction Concessions	Reputational damage and increased costs as a result of penalties.	OP

* Issue addressed by specific matters within the organisation.

R: Risk. **O:** Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain.

Based on the results obtained, there is no need to adapt the Group's model or strategy for managing the above risks and opportunities, as these are related to the correct application of the procedures established by FCC. (SBM-3_05, SBM-3_03, SBM-3_10).

In line with the impacts, the risks and opportunities do not present any significant changes with respect to the previous analysis. The wording has been adjusted, and the opportunities relating to agreements with other companies and security of supply have been combined under a single heading (SBM-3_11).

Corporate culture

Mission, vision and values

Having a defined and cross-cutting corporate culture is essential for projecting a company's identity. Its importance lies in the fact that it brings the organisation together, clarifies its long-term goals and establishes the ethical and operational principles that guide its vision for the future.

The FCC Group's culture is based on a mission and vision aimed at improving the quality of life of society through the efficient and sustainable provision of essential services. Both pillars are supported by values that govern our management model and ensure ethical and professional behaviour in all our areas of work.

Mission	To design, deliver and manage environmental services, integrated water management and the construction of major infrastructure projects in an efficient and sustainable manner, in order to **improve the lives of citizens.**
Vision	To be a **leading international group in Citizen Services**, offering global and innovative solutions for the efficient management of resources and the improvement of infrastructure, contributing to improving the quality of life of citizens and the sustainable progress of society.

		Results-oriented: We act with a view to improving and achieving goals, with the aim of making the FCC Group a benchmark in profitability and competitiveness. **Honesty and respect:** We want to be recognised for our honest and ethical behaviour, deserving of the trust of our employees, customers and suppliers as leading long-term partners. **Rigour and professionalism:** We work in an exemplary manner and with a commitment to serving our customers, developing our teams' ability to seek efficient and innovative solutions. **Loyalty and commitment:** We promote diversity, encourage professional development and recognise merit and creativity as a stimulus for productivity and progress. **Well-being and development of communities:** We are aware of the value our services bring to society and are committed to protecting the natural environment and the development and well-being of the communities in which we operate.

The development and transmission of our mission, vision and values are supported by the Code of Ethics and Conduct, approved by the Board of Directors, which constitutes the highest standard of the Compliance Model.

This framework reinforces a culture of integrity that generates long-term value and responds to the material impacts, risks and opportunities identified in terms of business conduct.

The Audit and Control Committee is responsible for ensuring consistency between the corporate culture, purpose and values of the organisation, as well as for supervising compliance with internal codes of conduct (G1-1_01).

Compliance Model

As part of this commitment to Ethics and Compliance, the Group promotes a culture of transparency and accountability in all its activities. In this regard, the Group's Compliance Model serves as the backbone that articulates the organisation's policies, procedures and controls, with the aim of guaranteeing integrity in management and ensuring that all of the company's actions comply with the applicable legal framework.

Its application is developed under the direction of the Board of Directors through the Audit and Control Committee, with the coordination of the Compliance Committee and the corporate and business Compliance Officer, thus ensuring consistency across all Group companies.

The Model is based on continuous improvement, specialised training, monitoring and follow-up, and the responsible use of the Whistleblowing Channel as a confidential tool for reporting possible irregularities. The policies of the regulatory block of the FCC Group's Compliance Model are presented below:

- Code of Ethics and Conduct
- Anti-Corruption Policy
- Relationships with Partners in relation to Compliance Policy
- Agent Policy
- Gift Policy
- Bid Policy
- Competition Policy
- Human Rights Policy
- Protocol for the Prevention and Eradication of Harassment
- FCC Group Tax Compliance Policy
- Internal Reporting System Policy
- Equal Opportunities and Safe Environments, Diversity and Inclusion Policy
- Compliance Policy

The Compliance Policy, which forms part of this set of regulations, sets out the lines of defence that define the structure and processes of the Compliance Model:

Lines of defence	Description and functions
1	This consists of all areas responsible for carrying out business and corporate activities. Its function is to establish controls and ensure compliance with the obligations related to the operations or processes for which they are responsible.
2	Formed mainly by the Compliance Committee, it is responsible for supervising the Model, advising, and defining the rules that the first line must comply with, as well as managing the Internal Reporting System. The Committee coordinates with the business Compliance Committees and, in collaboration with the corporate and business Compliance Officers, organises itself to ensure the correct implementation of the Model throughout the Group.
3	The Internal Audit department, acting with complete independence and separation from the first two lines of defence, reviews the performance of both in accordance with its annual Audit Plan.

This structured approach strengthens the Compliance Model and ensures its validity through periodic evaluations of its effectiveness and agile adaptation to regulatory changes. In 2025, the following actions stand out (MDR-A_01, MDR-A_02, MDR-A_03):

Action	Description
Supervision of the Compliance Model	Annual supervision of the Compliance Model by Internal Audit.
Review of criminal risks	Updating of the criminal risk assessment procedure and application of the new methodology throughout the organisation (Environment, Water, Construction, Concessions and Central Services).
Self-assessment of the design and effectiveness of controls	Annual certification of the Compliance Model for 2025, carried out using the new IT tool implemented (Workiva) and in accordance with the update of the Criminal Prevention Manual.
Annual training plan	Implementation of the 2025 Annual Compliance Training Plan, in line with the provisions of the 2024-2026 three-year training plan.
Third-party compliance assessment	Completion of 253 new third-party due diligence processes (partners, agents and suppliers) in the area of compliance.

During 2025, the actions initiated in 2024 to strengthen the Compliance Model were consolidated and expanded. In 2025, the annual supervision of the Model was deepened, a new criminal risk assessment methodology was updated and applied to the entire organisation, and annual certification was carried out using a new IT tool. Likewise, the annual training plan continued to be implemented in accordance with the current three-year programme, and progress was made in the assessment of third parties, incorporating new due diligence processes that complement the increase in suppliers assessed in 2024 (MDR-A_05).

Alert mechanisms

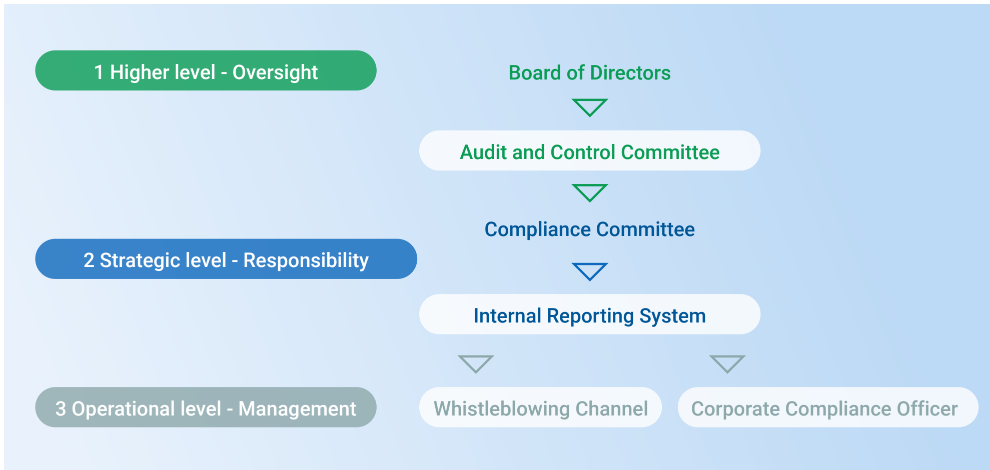
The alert mechanisms are designed to safeguard transparency, protect whistleblowers and ensure the diligent management of possible irregularities.

In this regard, the FCC Group has an **Internal Reporting System** which, as a key part of the Compliance Model, promotes a culture of integrity, ethics and respect for the law.

The Group's Internal Reporting System is supported by the **Whistleblowing Channel**, which is the preferred mechanism for reporting possible breaches of the Code of Ethics and Conduct and other applicable regulations. This channel allows both named and anonymous communications from internal or external whistleblowers through various means, such as email, post, the corporate intranet or face-to-face meetings, ensuring diligent, objective and confidential treatment without fear of reprisals.

This Whistleblowing Channel is available in accordance with the scope of **EU Directive 2019/1937** on whistleblower protection and in accordance with the respective national laws that implement it (G1-1_02, G1-1_05, G1-1_08, G1-1_13).

The **Compliance Committee** acts as the system's controller, with autonomy and independence in the management of communications and the processing of internal investigations. Reports are analysed rigorously and confidentially, with the possibility of taking precautionary measures to protect the whistleblower in the event of detected risks. All information is stored in encrypted databases, with access restricted solely to those responsible for the System, ensuring the security and privacy of the identities involved. The levels of responsibility in the process are shown graphically below (G1-1_02, G1-1_05):



Training in business conduct

The Group regularly promotes **training and awareness** initiatives aimed at reinforcing knowledge of the Code of Ethics and Conduct, the policies that develop it and the functioning of the Whistleblowing Channel. These actions include information on the protection of whistleblowers, thus contributing to strengthening stakeholder confidence and the proper management of ethical and legal risks (G1-1_02, G1-1_13, G1-1_14).

The Board of Directors, through the Audit and Control Committee, approves the design and implementation of three-year training plans on compliance. These plans structure content related to the Code of Ethics and Conduct, unfair competition and the prevention of corruption. Likewise, one of the targets of this ongoing programme is to strengthen knowledge and the correct application of the Compliance Model. Specific targets, target audiences and schedules are defined for each training activity, with activities prioritised according to the level of risk and degree of responsibility of each group (G1-1_10).

In addition, during the 2025 financial year, and in line with the three-year Compliance Training Plan, training has been provided on topics such as the Code of Ethics and Conduct, corruption offences, conflicts of interest, use of technology, cybersecurity, workplace harassment, sexual harassment and gender-based harassment, as well as procedures for handling and investigating cases of harassment, and raising awareness of inclusive language and unconscious bias.

Responsible management of suppliers

The Group's activity is supported by a diverse and, at times, highly specialised supply chain, which must respond to very different requirements depending on the nature of each business Area.

This ranges from critical supplies for production and essential operational services to advanced technological solutions and high-performance logistics capabilities, requiring coordinated planning and a fluid and transparent relationship with strategic partners. This dynamic makes suppliers key partners in ensuring the continuity, quality and competitiveness of operations in all markets where the Group operates.

At the end of 2025, FCC had active relationships with 51,034 suppliers, mainly located in Spain, although with a significant presence in Europe, America, the Middle East and Australia. The ethical principles that guide FCC are rigorously extended to all these relationships with suppliers, establishing fundamental bases in the Group's supply chain and purchasing. For this reason, FCC requires all its suppliers to be familiar with and commit to respecting the Group's Code of Ethics and Conduct, as well as to adhere to the ten principles of the United Nations Global Compact, a commitment that the company has maintained since 2007.

In this context, the diversity and specialisation of the Group's suppliers are reflected in the different types of supplies and services required for the development of the activity in each business Area, which are detailed below:

Environment	– Equipment and machinery: lorries, waste collection vehicles, sweepers, street washers, containers, waste compactors, etc. – Maintenance and repair services. – Spare parts and tools.
Water	– Desalination and purification equipment. – Subcontracted civil engineering services. – Supply and hire of machinery. – Reagents and other chemical products. – Meters and accessories
Construction	– Subcontracted civil engineering services, foundations, metal structures, earthworks, signage, etc. – Concrete, reinforcing steel and prefabricated elements. – Electricity supplies.
Concessions	– Equipment and spare parts supplies. – Supplies of consumables (cleaning products, fuels, etc.). – Security services.

Policies related to responsible supplier management

The Group's Code of Ethics and Conduct also reflects the principles that govern the FCC Group's relationships with its suppliers. This document establishes the expected standards of behaviour, promoting integrity in business practices, the prevention of corruption and respect for human and labour rights. It also encourages the application of occupational health and safety criteria in all operations, together with the adoption of measures that reduce environmental impact and promote responsible resource management (MDR-P_01).

An approach based on respect and collaboration with suppliers generates stable and balanced relationships, aimed at creating shared value. By integrating with the Group's commitments to sustainability and good governance, suppliers do not act as mere external actors, but as strategic allies. In this way, the Group promotes a responsible supply ecosystem, encouraging sustainable practices among its suppliers and ensuring the continuity of quality products and services (G1-2_02).

Targets related to responsible supplier management

The FCC Group has completed the change of platform for supplier approval and has switched to using the new supplier tool, *GoSupply*. The main objective is to integrate the supplier approval platform, including purchases from all Group Areas, in the different geographical areas (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19)

Actions related to responsible supplier management

Responsible supplier management is carried out through a common framework of action that defines the expectations and commitments required of supplier companies. These commitments are mainly articulated through internal purchasing regulations. The FCC Group Purchasing Manual defines a series of objective criteria that guide the selection of suppliers. These criteria enable a uniform assessment that integrates economic and technical aspects, together with key elements of responsible business conduct, such as regulatory compliance, environmental management, health and safety, and the Group's ethical principles (MDR-A_01).

During 2024, this process was implemented in part of the Water Area, and by 2025 it had been implemented in the rest of the Areas (MDR-A_05).

This approval process, which is carried out with the inclusion of any supplier in the exercise, includes the registration of the supplier and the completion of a questionnaire in the tool itself. This questionnaire is structured into different sections designed to assess the main areas of risk associated with the supplier, such as financial situation, regulatory compliance, information security and data protection, operational aspects and ESG (environmental, social and governance), as well as acceptance of the FCC Group's terms and conditions, which include a Responsible Declaration certifying the accuracy of the data provided and an anti-corruption declaration (MDR-A_03).

The length and depth of the questionnaire depends on the level of criticality assigned to the supplier, based on the level of revenue with the Group and whether it belongs to categories considered critical, classified as 360/Critical, 180/Standard, Basic+ or Basic.

To this end, and applying to the entire Group, both the successful bidders in managed procurement processes and those suppliers whose annual revenue with FCC exceeds €10 million must complete the approval process within a reasonable period of time, with specific criteria being defined for international suppliers (MDR-A_02).

Subsequently, after validating the supplier's responses and the documentation provided, the tool (*GoSupply*) automatically validates the responses and documentation provided, and the approval module analyses the responses to determine whether the supplier can be considered "Suitable" or "Unsuitable" in each of the areas evaluated, in accordance with the rules and criteria defined by FCC.

If, once the information provided by the supplier has been validated, no alerts are generated for non-compliance with the above-mentioned matters, the tool proceeds to automatically approve the supplier.

In the event of a non-compliance defined as an exception, an alert is generated to the affected departments and areas of FCC, which must carry out a specific assessment on the basis of which the supplier will be approved or not (G1-2_03, MDR-A_04).

Depending on this result, the approval certificate is issued or, if necessary, a rigorous internal analysis is carried out to ensure suitability and alignment with the Group's ethical and management standards.

In addition, FCC monitors the performance of successful suppliers through surveys and records both the approval and the evaluation in the corporate tool. Suppliers must keep their information up to date in this tool, and FCC processes the data provided in accordance with security standards and data protection regulations (GDPR and LOPDGDD) and may review the approval status if the information is obsolete, incomplete or inaccurate.

Other actions in this area have included the renewal, in Spain, of the UNE and ISO 20400 certifications, reinforcing the FCC Group's commitment to responsible and sustainable management of its supply chain. Likewise, in 2025, the Group celebrated "Supplier Day" for the second consecutive year at its corporate headquarters in Las Tablas, Madrid. The purpose of this meeting was to strengthen relations with supplier companies and promote a space for collaboration and good practices.

For its part, the Construction Area has signed a collaboration agreement with NTT DATA through its Sustainability Committee to offer a series of free online courses to SMEs in the construction sector. In order to disseminate this information to subcontractors, the Area has communicated this circumstance to the purchasing department and management in Spain so that they can inform suppliers and subcontractors. As of 31 December 2025, three companies have joined the initiative.

Metrics related to responsible supplier management

This general approval process, with the different actions and targets of the Areas, has one goal: to continuously monitor suppliers, using the IT tools available to the Purchasing Department, and to standardise these tools for all Areas of the Group.

The complexity of this task lies in the wide diversity and significant volume of suppliers that supply the FCC Group. At the end of the 2025 financial year, the FCC Group had a total of 1,408 approved suppliers and contractors, of which 1,207 were approved in 2025 through the new *GoSupply* platform.

As a result of the approval processes carried out during the period, 234 suppliers were evaluated on an exceptional basis in the areas of Compliance, Finance and Cybersecurity, with 40 still pending evaluation. Of the suppliers evaluated, 229 successfully passed the process and five were deemed unsuitable (MDR-M_01, MDR-M_02).

Corporate commitment against corruption and bribery

The FCC Group is firmly committed to preventing corruption and bribery, considering it an essential pillar for preserving the trust of its internal and external stakeholders, protecting the sustainability of the business and ensuring fair competition in the markets in which it operates.

Within this framework, the Group applies a zero-tolerance policy towards any form of corruption, bribery, graft or improper practice, reinforced by a compliance system that establishes controls, procedures and reporting channels aimed at preventing, detecting and punishing such conduct.

Policies related to the fight against corruption and bribery

To prevent corruption and bribery, the Group has adopted a series of specific commitments set out in the following corporate policies, which are integrated into the Compliance Model.

These policies guide the conduct of the Group's employees and reinforce the control mechanisms designed to ensure integrity and alignment with high ethical standards (MDR-P_01):

- **Code of Ethics and Conduct:** establishes the principle of zero tolerance for corruption and prohibits any attempt to influence the will of third parties to obtain advantages, favourable treatment or undue benefits.
- **Anti-Corruption Policy:** complements the Code of Ethics and Conduct by defining the principles applicable throughout the Group to prevent corrupt behaviour.
- **Gift Policy:** regulates the giving and acceptance of gifts, ensuring ethical and transparent criteria throughout the Group.
- **Agent Policy:** determines the general principles governing relations with commercial agents or business developers, including procedures for selecting, negotiating and monitoring their activities.
- **Bid Policy:** establishes the criteria and procedures necessary to ensure that all tendering processes are conducted with integrity, transparency and rigour, ensuring compliance with both public sector regulations and anti-fraud and anti-corruption standards.
- **Internal Code of Conduct:** this is the reference document for the correct application of the Group's integrity and ethics policies, updating and reinforcing the commitments established in the above policies.

Targets related to the fight against corruption and bribery

The FCC Group maintains a continuous focus on the prevention of corruption, integrating compliance risk management into all its activities. In this context, various targets have been established to strengthen the Compliance Model and ensure its effectiveness in all operations:

- **Strengthen the capabilities of Process Owners:** consolidating knowledge of compliance risks and promoting their participation in the identification, prevention and mitigation of risks.
- **Update the compliance risk assessment procedure:** incorporating the new role of process owners in the assessment, who, after specific training, will contribute their expert judgement.
- **Training in the Code of Ethics and Conduct and in anti-corruption matters:** adaptation and delivery of anti-corruption training internationally and delivery of new training on the Code of Ethics and Conduct in Spain.
- **Control testing plan:** design and implementation of a criminal control testing plan from the second line of defence to verify the effectiveness and proper execution of these controls and identify possible weaknesses in their application.
- **Expand the coverage of the Compliance Model:** incorporation of a greater number of investee companies, joint ventures and joint operations, ensuring that they have a system adapted to their characteristics and aligned with the Group's standards.

(MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19)

Actions related to the fight against corruption and bribery

The FCC Group works actively to incorporate mechanisms that prevent any form of corruption or bribery throughout the value chain. In this regard, the company expressly prohibits facilitation payments to public officials and covert donations. In addition, the use of cash payments is limited, and controls are applied to verify the origin and destination of funds, in compliance with regulations on money laundering and terrorist financing (G1-3_01, MDR-A_04).

The detection of possible irregularities is supported by the Group's Whistleblowing Channel, whose operation is detailed in the section on Corporate Culture. Communications are managed independently by the Compliance Committee and the Corporate Compliance Officer, who periodically report to the Board of Directors, through the Audit and Control Committee, on any complaints, which may include those relating to cases of corruption and bribery (G1-3_02, G1-3_03).

Employees who breach the Anti-Corruption Policy are subject to disciplinary measures, which may include termination of contract and other legal sanctions. Given that the risk of corruption may affect different groups to a greater or lesser extent, the policy is disseminated on an ongoing basis via email, the intranet and the corporate website (G1-3_05).

The most significant actions taken in 2025 in the fight against corruption and bribery coincide with those described in this chapter, in the section on the "Compliance Model".

Metrics related to the fight against corruption and bribery

In 2025, there were no cases of non-compliance related to corruption or bribery in the FCC Group's operations (G1-4_01, G1-4_02).

During this financial year, online and face-to-face training on anti-corruption has continued to be provided to groups selected according to their roles and level of risk exposure, with a special focus on executives, middle managers and technical workforce (G1-1_11, G1-3_07). The courses taken, the target groups and the completion rate achieved are presented below (G1-4_03).

Training (G1-3_06)	**Target group** (G1-3_08)	**Brief description** (G1-3_06)	**Attendees** (% of those invited*)
Corruption offences in the Group's activities	Executives, middle managers, technical and administrative workforce	Training to acquire comprehensive knowledge of the risks of corruption that may occur in the workplace.	4,558 attendees 58.87 % of those invited
Zero tolerance for corruption	Executives, middle managers, technical workforce and administrative workforce	Awareness video with headlines on unacceptable anti-corruption practices and how to avoid them.	5,651 attendees 71.98 % of those invited
Anti-corruption in the USA	Directors, middle managers and other workforce with digital identity	Face-to-face training on the analysis of obligations and other aspects of regulatory compliance in relation to corruption and other matters related to compliance in the USA.	70 attendees
FCC Group Compliance Model	Compliance process and control managers	Online training to learn about the purpose and operation of the Criminal Prevention Compliance Model that governs the FCC Group.	557 attendees 63.15 % of those invited

* from launch date until 31/12/2025

4.2. Specific issues related to the entity

In addition to the issues analysed in detail throughout the report, the FCC Group has assessed other additional aspects that are also relevant in order to fully reflect its ESG efforts. In this regard, the Group considers it appropriate to disclose certain strategic issues that contribute directly to good corporate performance. These include tax compliance and innovation, two areas that reinforce the Group's operational strength and corporate responsibility.

In tax matters, the FCC Group applies internal policies and procedures designed to ensure responsible, transparent management that is fully aligned with current regulations. This approach not only guarantees proper compliance with tax obligations but also helps to strengthen stakeholder confidence and consolidate a corporate culture based on integrity and accountability.

In a context marked by technological disruption, digital transformation and the emergence of artificial intelligence, the Group is strengthening its commitment to the adoption and development of advanced solutions that boost its competitiveness and sustainability. For this reason, innovation is being incorporated as a new material topic for the Group, reflecting its strategic commitment to technological development and continuous improvement. This approach encompasses both technological and process innovation, guiding initiatives towards the creation of solutions that add value to society and optimise the use of resources. The Group also supports this vision through significant investment in R&D&I projects, consolidating innovation as an essential element in strengthening its ability to adapt and move towards more efficient, responsible and sustainable operating models.

Material impacts, risks and opportunities

The FCC Group's double materiality study has identified both issues as specific areas of particular relevance to the organisation. Individual analysis has shown that these are priority issues that require active management to ensure operational excellence and the achievement of business objectives.

Impact materiality

As a result of the FCC Group's double materiality analysis, the impacts identified in relation to innovation and tax compliance are set out below:

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, 07)
Specific to FCC: Tax compliance				
Contribution to the financing of public services through the payment of taxes by the organisation. *	Positive	Environment Construction	CU	OP
Specific to FCC: Innovation				
Promotion of innovation through collaboration with international organisations and industry associations. *	Positive	Environment Water Construction Concessions	CU	OP
Technological development in the sector through investment in R&D. *	Positive	Environment Water Construction Concessions	CU	OP
Technological development in the sector through investment in AI. *	Positive	Environment Water Construction Concessions	CU	OP
Technological development in the sector through investment in innovation and entrepreneurship projects. *	Positive	Environment Water Construction Concessions	CU	OP

* Issue addressed by specific matters of the organisation.

CU: Current / Potential impacts: **ST**: Short term. **MT:** Medium term. **LT:** Long term
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain

Following the materiality analysis, positive impacts were identified in both tax compliance and innovation. In terms of taxation, the positive impact was observed in the Environment and Construction Areas, derived from the socio-economic contribution associated with tax payments.

In the area of innovation, four positive impacts common to all areas were identified, linked to the promotion of innovation through collaboration with international organisations and industry associations, as well as the technological development of the sector through investment in R&D, artificial intelligence and innovation and entrepreneurship projects (SBM-3_05).

With regard to changes in material impacts compared to the previous year, the incorporation of innovation as a new material topic stands out, while the impact related to taxes remains unchanged (SBM-3_11).

Financial materiality

Similarly, the Group assesses the risks and opportunities related to innovation and tax compliance, analysing their financial effects in each case. The risks and opportunities that have been material for the Areas are set out below:

Risk/opportunity (SBM-3_02, SBM-3_12)	Type (SBM-3_04)	Area (SBM-3_07)	Financial impacts (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Specific to FCC: Innovation				
Lack of investment in R&D projects *	R	Environment Water Construction Concessions	Lack of investment can be a competitive disadvantage by failing to meet the needs of the market and stakeholders.	OP
Lack of investment in innovation projects *	R	Environment Water Construction Concessions	A lack of investment in innovation projects can be a competitive disadvantage, as it fails to meet the needs of the market and stakeholders.	OP
Digital transformation based on the use of AI *	O	Environment Water Construction Concessions	Business digitalisation integrates new emerging technologies (AI) into the production process, increasing operational efficiency.	OP
Digital transformation based on new emerging technologies *	O	Environment Water Construction Concessions	The digitisation of the business integrates new emerging technologies (such as robotics and drones) into the production process, increasing the operational efficiency of the FCC Group.	OP

* Issue addressed by specific matters within the organisation.

R: Risk. **O:** Opportunity
M: Possible short-term materialisation.
OP: Own operations. **UVC:** Upstream value chain. **DVC:** Downstream value chain.

As a result of this analysis, material risks and opportunities related to innovation have been identified in the Environment, Concessions, Construction and Water Areas (SBM 3_02). The main risks common to all of them is limited investment in R&D and innovation projects. However, this situation also opens up significant room for improvement, highlighting the need to strengthen innovation as a driver of competitiveness and development.

In terms of opportunities, the Areas identify that digital transformation, driven by AI and other emerging technologies, opens up significant room for improvement for the business. These tools enable process optimisation, increased operational efficiency, improved decision-making, the promotion of new service models and the strengthening of innovation capacity, generating sustainable competitive advantages. (SBM-3_08, SBM-3_09). It should be noted that, as in the previous year, no material risks or opportunities have been identified for the business Areas in relation to tax matters (SBM-3_11).

Finally, the Concessions Area does not have its own policies, targets, actions and metrics in the area of innovation, but applies and follows the guidelines defined by the Group, aligning itself with its corporate framework.

Innovation

The constant emergence of new technologies and the changes associated with them are creating an increasingly dynamic and demanding environment. Given the growing complexity of the challenges facing the Group, it is essential to identify and take advantage of the opportunities offered by innovation in order to respond effectively to operational and strategic challenges. In this context, innovation is consolidating its position as a fundamental lever for driving continuous improvement, strengthening competitiveness and advancing the achievement of corporate objectives.

The FCC Group's innovation strategy is structured around the *Digital Innovation Lab (DI_Lab)* and the R&D&I teams of the different business Areas, which actively participate in the Innovation Forum. This space, guided by a common framework, promotes cross-functional coordination and the generation of synergies that enable us to anticipate the challenges of the environment. This collaborative and systematic approach enhances innovation, facilitates the exchange of knowledge and promotes the development of new ideas, solutions and products with a real impact on the Group's activity.

More than **€20M** invested in R&D&I

More than **200** professionals involved

149 Projects under development

Policies related to innovation

The FCC Group's approach to innovation is articulated through a series of commitments adopted by both the Group itself and its various divisions, which are set out in a number of corporate policies. These policies are presented below.

For more information: Annex I - FCC Group policies - *Governance*.

The FCC Group has approved a new policy for the development and deployment of artificial intelligence tools. This policy establishes the principles and guidelines that should guide the creation of AI systems, with the aim of driving innovation and improving operational efficiency in the activities of the Group and its divisions. It also promotes the ethical, safe and responsible use of these technologies, ensuring the proper management of associated risks, as well as the transparency and reliability of AI systems.

In line with the corporate framework, the Environment Area incorporates into its Policy the objective of consolidating the company as a leader in the activities it carries out, reinforcing its commitment to excellence as a means of promoting sustainability. The Policy emphasises that sustainable technological development and continuous improvement, supported by R&D&I, are essential elements for advancing the achievement of the SDGs, strengthening environmental protection and ensuring the health and safety of workers, suppliers and subcontractors, as well as meeting customer requirements and stakeholder expectations.

With regard to the Water Area, its Sustainability Policy reflects its commitment to technological development and continuous improvement of the integral water cycle. It also summarises actions related to R&D&I and digitalisation, which are subsequently detailed in documents such as the Strategic Sustainability Plan.

Finally, the Construction Area is the most committed to innovation, as it is considered a strategic axis that drives the business towards leadership in the sector. For this reason, it has an Innovation Policy and an R&D&I Policy. The objectives are as follows:

- **Transform the construction industry** through the continuous adoption of advanced technologies, sustainable practices and innovative methods.
- **Improve efficiency,** reduce environmental impact and offer infrastructure solutions that respond to future needs.
- **Promote collaboration and digitalisation in all projects,** ensuring quality and safety at every stage of the construction process.
- **Become an international benchmark,** creating value and responding to new social needs, while respecting people's rights and the environment.

On the one hand, the Innovation Policy establishes the organisation's strategic priorities, aimed at driving technological innovation and improving the Area's processes, as well as promoting initiatives aligned with the strategic lines and strengthening a culture of innovation. On the other hand, the R&D&I Policy is supported by the R&D&I Strategy to achieve the Area's strategic objectives, such as:

Digitisation of the Construction Sector	Knowledge management
Railway Infrastructure	Sustainability in Construction
Artificial Intelligence and Data Analytics	Virtual and augmented reality (for use in simulators and training)
Cybersecurity and Permissioned Networks for Monitoring and Control Platforms	

4.2.4 Targets related to innovation

The Group focuses its innovation efforts on the continuous improvement of its processes and services, as well as on the creation of sustainable competitive advantages. Within this framework, the Group's innovation targets are not set out in any official document, but there are targets defined by the Group.

These are aimed at strengthening internal innovation capacity, consolidating a culture that encourages new ideas and promoting the development and implementation of R&D projects that contribute to sustainability, operational efficiency and the adoption of new technologies in the different business Areas.

The following are the key actions developed by the Group and the different Areas, aimed at promoting innovation:

Area	Target	Brief description
FCC Group	Enhance innovation competence	This consists of promoting and strengthening the innovative capacity that *DI_Lab* enables within the FCC Group, facilitating the adoption of new solutions and methodologies.
	Foster innovation culture	This involves promoting initiatives aimed at fostering and disseminating a culture of innovation, as well as the values, ideas and practices that *DI_Lab* promotes within the FCC Group.
	Drive innovation results	It aims to promote the innovative capacity enabled by *DI_Lab* within the FCC Group.
Water	Develop and implement R&D projects to combat climate change	It seeks to implement two new projects each year, aimed at developing innovative ideas to combat climate change in the field of R&D.
	Develop new implementations of R&D processes applied in facilities managed by the company	It consists of developing new implementations of R&D processes applied in facilities managed by Aqualia.
Construction	Improve innovation and technological development	This is based on promoting innovation and technological development through a sustained increase in investment in R&D&I, so that it represents 1 % of the production value of FCC Construcción.
	Integrate Industrial and Intellectual Property into Innovation Processes	This consists of integrating industrial and intellectual property into innovation processes to ensure the protection, management and valuation of intangible assets generated by the organisation throughout the development of new solutions and technologies.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Targets related to the management of specific issues.*

In relation to the targets linked to innovation, the Environment Area has not established quantifiable targets due to the organisation's restructuring process (MDR-T_21). However, during 2025, the Innovation Committee has worked on defining the targets to be presented and approved for 2026 (MDR-A_14).

In addition, the Area has monitored to determine that its policies and actions are effective in addressing the main material impacts, risks and opportunities of innovation (MDR-T_16). Specifically, a periodic assessment of the Risk Map, which includes innovation risks, has been carried out, reviewing and reassessing the scores where necessary (MDR-T_17, MDR-T_18, MDR-T_19).

Actions related to innovation

Taking advantage of the opportunities offered by innovation, the different Areas have launched initiatives aimed at accelerating digital transformation, improving operational efficiency and promoting the incorporation of advanced technologies that drive sustainability and improve business competitiveness.

The following are the key actions developed by the different Areas to drive innovation.

Area	Action	Brief description
Grupo FCC	Run the *roota Intrapreneurship Programme*	Accelerate the development of innovative projects and promote creative talent within the organisation through the *roota Programme*.
	Organize the Annual *Innovation Day* Event	Produce sustainable compounds from organic waste.
	Develop PTUS Project Trial	Conduct a proof of concept for the ALICE Technology tool in the PTUS (Pape Tunnel and Underground Stations) project on the Ontario Line, currently under construction by FCC Canada.
	Conduct a generative artificial intelligence proof of concept	Demonstrate in a controlled environment that Generative Artificial Intelligence technology can produce useful content for a specific case, increasing the efficiency of the analysed process and allowing both its potential for improvement and its technical limitations to be identified.

Area	Action	Brief description
Environment	Develop the LIFE ZEROLANDFILLING Project	Promote the recovery of municipal solid waste.
	Develop the LUCRA Project	Produce sustainable compounds from organic waste.
	Develop the ECLOSION Project	Generate renewable energy from biowaste.
	Develop the LIFE ABATE Project	Reduce emissions and energy consumption in waste treatment plants.
	Develop the STREET CLEANING Project	Apply artificial intelligence to street cleaning.
	Develop the H2TRUCK Project	Launch a hydrogen-powered waste collection truck.
	Develop the BIOMET Project	Optimise biomethane production from biogas.
	Develop the MINETHIC Project	Recover and valorise strategic mineral resources from municipal waste.
	Develop the LIFE PLASMIX – ECOSAC/BAG2BAG Project	Transforming plastic film into new recycled bags.
	Develop the PROSPER Project	Improving bioplastic recycling rates through new AI-based sorting systems.
	Develop the BIOPROLIGNO Project	Converting lignocellulosic waste into bioproducts.
	Develop the UNITED CIRCLES Project	Demonstrate three new circular economy value chains.
Water	Build a portfolio of innovative solutions to combat climate change	Create a portfolio of innovative solutions to combat climate change with the aim of promoting the progressive decarbonisation of Aqualia through the development and implementation of more efficient and sustainable technologies, processes and management models.
	Promote mechanisms for technology transfer from R&D to production.	Activate technology transfer mechanisms from R&D to production that facilitate the implementation of innovative solutions aimed at decarbonisation.

Area	Action	Brief description
Construction	Communicate, on behalf of the Management, the request for innovative actions in the work centres	Encourage the participation of work centres in the generation of innovative actions. To this end, management formally communicates the request for new proposals, these initiatives are disseminated through the intranet (*FCCOne*) and certificates are awarded to those centres that manage to validate and certify an innovative action
	Comply with the financial and administrative requirements established by the funding body	Review each call for grants to verify that the company meets the required financial and administrative requirements, especially those related to the Late Payment Act. As this compliance is not currently fully accredited, an IPA Certificate will be obtained, issued by a ROAC auditor, to demonstrate that payments to suppliers comply with regulations.
	Propose R&D&I projects focused on strategic aspects of direct interest	Propose R&D&I projects aligned with the strategic aspects of greatest interest to the organisation, so that the selection of strategic R&D&I lines guides the definition and development of projects.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to specific issues.*

The initiatives promoted by both the Group and the different Areas demonstrate a firm, consistent and cross-cutting commitment to innovation. This joint effort reflects a strategic commitment to incorporating new ideas, methodologies and technologies that contribute to improving processes, strengthening competitiveness and generating sustainable value throughout the organisation.

The initiatives developed by the FCC Group to promote innovation are detailed below.

Intrapreneurship

In 2025, the FCC Group allocated a total of €80,000 to the roota intrapreneurship programme, as well as €21,000 to the *Intrapreneurship Academy*.

roota

The second edition of the roota intrapreneurship programme, promoted by FCC's *Digital Innovation Lab (DI_Lab)*, continues to promote internal talent and identify future leaders. Phase 1 ended in December 2025 with very positive results:

- 121 ideas registered on the ideation platform.
- More than 295 participants in the sessions held.
- Proposals from Spain, the Czech Republic, Austria, Poland, Romania, the United Kingdom, Australia, Canada and Saudi Arabia, reflecting the commitment and creativity of the Group's teams.

Ideas were filtered according to the programme's strategic challenges: climate change, water stress and urban concentration, circular economy, digital transformation, artificial intelligence and cybersecurity, biodiversity protection and generating a positive impact on the company or society.

As a result, *roota* is moving on to phase 2: *"Develop your opportunity"*, in which the selected ideas will be developed in greater depth, defining their value proposition and the components necessary for their execution, and validating the identified problem with the user.

Intrapreneurship Academy

In 2025, the FCC Group launched the *Intrapreneurship Academy*, a training programme designed to strengthen the skills of the Group's future intrapreneurs. The programme includes 11 modules covering the key skills for entrepreneurship within a corporate environment.

The first edition, which ran from March to November 2025, had 25 participants from different Areas of the Group's business.

This academy has been conceived as a complement to the *roota* programme, and a significant number of its participants have submitted proposals within the intrapreneurship programme itself.

Innovation

In 2025, the *Digital Innovation Lab* invested €96,800 in innovation projects and recorded OpEx of €332,900, which includes the costs of *Innovation Day* and intrapreneurship initiatives.

Digital Innovation Lab

Throughout 2025, the *Digital Innovation Lab* has promoted various initiatives aimed at strengthening innovation within the FCC Group. Among the main actions are:

- Design and implementation of a corporate innovation strategy for the Group.
- Deployment of an artificial intelligence platform to optimise construction planning.
- Pilot testing of technological solutions to improve employee protection against heatstroke.
- Implementation of advanced battery solutions as an alternative to generators.
- Participation in open innovation ecosystems, such as RIV Circular and Water Future Program.
- Development of innovation workshops for different areas of the Group.
- Technology scouting activities in China, especially in autonomous vehicles and robotics.

In addition, the Group's Innovation Forum has been strengthened as a space for coordination between the *Digital Innovation Lab* and the R&D&I teams from the different business Areas.

Innovation Day

The fourth edition of *Innovation Day* achieved record participation figures, with 545 attendees in person and 2,100 participants online. The event focused on presenting a selection of innovation projects developed within the Group and included a presentation on Agential AI given by a technology partner.

The event, held at the corporate headquarters in Las Tablas, featured a round table discussion entitled *"FCC Group: 125 years of innovation"*, with top-level representatives from the Group's different Areas. The following presentations were given:

- PLAUSU (Autonomous Platform for Urban Services) – FCCenviro
- Circular bioeconomy in action: I+Dehesas Projects – FCCenviro
- AI agents: Enhancing your daily life – Microsoft
- Greywater recovery and reuse plant at the Las Tablas headquarters – Aqualia
- Virtual Operator: Innovation in Knowledge Management – Aqualia
- EDIFICTECH: Technology 4.0 for the construction sector – FCC Construcción
- Driving the future: AI at the FCC Group – DSTI SSCC

A new addition this year was *Family Innovation Day*, an open day for employees' family and friends to learn first-hand about some of the Group's innovation initiatives.

Artificial Intelligence

In 2025, the FCC Group has promoted various actions in the field of Artificial Intelligence, with a total investment of €570,000 aimed at strengthening the responsible, safe and strategic use of these technologies throughout the organisation. Among the main initiatives developed are:

- Creation of a control framework for AI, which includes a specific governance model and the establishment of an Artificial Intelligence Committee.
- Publication of the new policy on "Acceptable Development and Deployment of Artificial Intelligence Systems" and updating of the policy on "Technological Resources Usage", both of which are mandatory and aligned with international regulations, particularly the European Union's AI Act.

- Launch of an AI training and awareness campaign for the entire Group, with two mandatory training courses ("*Introduction to Artificial Intelligence*" and "*Responsible Use of AI*") and others on a voluntary basis.
- Launch of the Centre of Excellence in Generative AI, aimed at accelerating the adoption of these technologies.
- Development of projects in both traditional AI (machine learning, deep learning) and generative and agentic AI, with the aim of boosting operational efficiency and innovation in the Group's various businesses.

Metrics related to innovation

In order to assess the progress of its innovation strategy, the FCC Group monitors a series of metrics that provide insight into the scope of the initiatives developed and the resources allocated to this area. These indicators provide an overview in terms of projects, investment and workforce involvement, aimed at contributing to the Group's sustainability targets.

Performance and effectiveness assessment (MDR-M_01)[39]	
Investment in R&D&I	14,953,015.15 €
Number of projects	61
Number of employees	60

The investment made is calculated based on the total amount allocated to R&D&I projects during the financial year, including personnel costs, assets, collaborations and other associated expenses. In terms of the number of projects, those whose start date falls within the financial year analysed are considered new, taking into account the limitation that not all innovative actions carried out in the organisation are always recorded, as well as potentially certifiable initiatives that could also be classified as innovative. Finally, the number of employees is obtained by counting the people who make up the Innovation and Technology Department in each Area (MDR-M_02).

These metrics have an R&D&I Management System Certificate issued by AENOR on 18 November 2025, valid until 18 November 2028, in the Environment Area. In the Water Area, validation is carried out through the ISO 56001 certification of the Innovation Management System and the audits carried out by the Autonomous Communities. For its part, the Construction Area does not currently have external validation (MDR-M_03).

[39] As this is the first-year reporting under ESRS in which Innovation is considered a material issue for the entity, no historical data are available.

Tax compliance

The FCC Group is firmly committed to complying with its tax obligations in all jurisdictions in which it operates. The company applies internal policies and procedures that guarantee proper tax management, promoting transparency, integrity and responsibility in all its operations.

Policies related to tax compliance

The Group's regulatory framework guides all actions in tax matters, ensuring that tax obligations are met with transparency, integrity and responsibility. This framework includes the Tax Code of Conduct and the Tax Compliance Policy, instruments designed to strengthen tax risk management and ensure good practices in all the Group's operations.

The Tax Code of Conduct establishes the responsibilities of all employees in relation to compliance with tax regulations, including the application of the Tax Control Framework and the procedures necessary for proper tax management. For its part, the Tax Compliance Policy guides the identification, prevention and mitigation of tax risks according to criteria of sufficiency, reasonableness and proportionality, and is certified by AENOR in accordance with the UNE 19602:2019 standard. These instruments constitute the principles that guide the management of material tax impacts and risks within the FCC Group (MDR-P_01).

Targets related to tax compliance

During the 2025 financial year, the FCC Group's Tax Compliance Body has established as its main targets to raise awareness throughout the organisation of the importance of proper tax compliance and to extend training in tax compliance in accordance with best market practices. FCC establishes annual performance indicators for the tax compliance management system and regularly monitors all controls established in accordance with its internal Tax Compliance Policy.

Actions related to tax compliance

The FCC Group continuously develops actions aimed at ensuring the proper management of its tax obligations and strengthening transparency in all its operations. These initiatives strengthen the internal control system, guarantee compliance with applicable regulations and promote the adoption of good tax practices at an international level. The following are the main measures implemented by the Group as part of its commitment to fiscal responsibility:

Area	Action	Brief description
Grupo FCC	Identify and manage tax risks	Identify the tax risks inherent to the Group, classify them and prioritise them according to their potential quantitative and qualitative impact, as established in the Group's Tax Control Framework.
	Ensure stakeholders participation	Make the Tax Transparency Report, submitted to the State Tax Administration Agency, available to stakeholders and ensure that parties with a particular 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 regulations or Group policies through the Group's Whistleblowing Channel.

For more information: Annex II - Additional information on ESRS disclosure requirements – *Actions related to specific issues.*

Metrics related to tax compliance

The following are the metrics relating to income taxes paid by the FCC Group during the 2025 financial year. These taxes are calculated in accordance with the tax regulations in force in each jurisdiction, ensuring compliance with legal obligations and transparency in tax management (MDR-M_01, MDR-M_02).

2025	
Taxes on profits paid 2025 (thousands of €) - Continuing operations 2025	108,736
Total	**108,736**

2024	
Taxes on profits paid 2024 (thousands of €) - Continuing operations 2024	215,498
Income tax paid 2024 (thousands of €) - Discontinued operations until 31 October	7,989
Total	**223,487**

5. ANNEX I – FCC Group policies

This Annex includes detailed information on the policies of the FCC Group and its business Areas. These policies establish the framework for decision-making by the company and its employees and, at the same time, form the basis for the management of material issues and IROs.

5.1. Environment

Based on the results of the double materiality analysis, the following table shows the intersection of the Group's policies and those of the different business Areas with the material environmental issues they manage. Details of the specific list of IROs within each material issue can be found in the sections on Material Impacts, Risks and Opportunities for each ESRS topic in the report (MDR-P_01).

		Material issues													
		Climate change and energy			Pollution				Water		Biodiversity and ecosystems		Circular economy		
Entidad	Políticas	Adaptation to climate change	Climate change mitigation	Energy	Air pollution	Water pollution	Soil pollution	Microplastics	Water consumption and extraction	Discharges	Factors directly influencing biodiversity loss	Impacts on the extent and condition of ecosystems	Resource inputs, including resource use	Resource outputs related to products and services	Waste
FCC Group	Sustainability Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Environment	Consolidated Environmental Policies[40]	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓	✓	✓
	Procurement Policy [41]												✓	✓	✓
Water	Sustainability Policy	✓	✓	✓					✓	✓	✓	✓		✓	
Construction	Environmental Policy	✓	✓	✓	✓				✓	✓	✓	✓	✓		✓
	Climate Action Policy	✓	✓	✓											
Concessions	Integrated Management System Policy	✓	✓	✓									✓		✓

[40] In the case of FCCenviro, as it is made up of several geographical platforms, a summary of all the established policies has been produced. This includes the FCCenviro Atlantic Management Policy, which was renewed in 2025, the Environmental Policies of FCC Environment CEE (Austria, Czech Republic, Hungary, Poland, Romania, Slovakia and Serbia) and the SHEQ Policy applicable to FCC Environment UK.

[41] This Policy is exclusive to FCC Environment UK.

FCC Group

SUSTAINABILITY POLICY	
Description and contents (MDR-P_01)	The Corporate Sustainability Policy establishes the general principles and framework for the company's ESG strategy, laying the foundations for the rest of the specific sustainability plans and policies of the FCC Group and its business Areas. In the environmental sphere, it promotes environmental conservation through climate action, energy efficiency, the circular economy, responsible water management and the protection of biodiversity. In the social sphere, it promotes respect for human rights, community development, talent, health and safety, and diversity and inclusion. Finally, in terms of governance, it reinforces a model of compliance and integrity to prevent risks and ensure exemplary performance.
Scope (MDR-P_02)	The Policy applies to all companies and employees within the FCC Group.
Responsible (MDR-P_03)	The FCC Board of Directors is responsible for compliance with the Policy and supervises compliance through the Audit and Control Committee. The FCC Group Sustainability Committee is responsible for implementing the Sustainability Policy, which has been approved by the Board of Directors.
References (MDR-P_04)	The Sustainability Policy is aligned with recognised references: – 2030 Agenda – Sustainable Development Goals (SDGs) – United Nations Global Compact
Stakeholders (MDR-P_05)	During the development of the Policy, a dialogue was held through various communication channels and different means of participation with stakeholders, with the aim of engaging with them in a transparent, honest, truthful and consistent manner, and to serve as a means of learning and improving business performance. In order to reformulate the Sustainability Policy, which was preceded by the 2016 Corporate Social Responsibility Policy, consideration was given to the evolution of the concept of CSR towards the term sustainability, as a result of the impetus given by European and national legislators in this area, and the environmental, social and governance requirements of customers, investors and analysts, together with the demand for sustainable criteria for financing and the Group's own reformulation of its values and principles of action during this time.

SUSTAINABILITY POLICY (continued)	
Availability (MDR-P_06)	They are available to all workforce on the company's website and intranet and to other stakeholders on the FCC corporate website, within the Corporate Governance regulations and in the specific section on Sustainability.

Environment Area

MANAGEMENT POLICY - FCCENVIRO ATLANTIC	
Description and contents (MDR-P_01)	This Policy reaffirms FCCenviro Atlantic's commitment to excellence as a means of promoting sustainability. It is also aligned with the strategic lines of health and safety, environment, quality, energy, innovation and road safety. Among the main social content included in the Policy are the promotion of safe and healthy working conditions, the establishment of targets based on the risks and opportunities of each strategic line, sustainable technological development together with R&D&I, and the importance of workforce training and development. Other social commitments included in the Policy are compliance with legal requirements, minimisation of risks to workers and a commitment to provide the necessary financial resources to achieve the established targets and goals. In environmental matters, in line with the commitment to continuously improve the activities carried out, the aim is to ensure the effective provision of services, promoting respect for the environment by supporting design activities that improve environmental and energy performance. This Policy is formalised to carry out the activities of FCCenviro Atlantic in accordance with sustainability standards, ensuring the preservation of the environment for future generations.
Scope (MDR-P_02)	The Policy applies to the Atlantic platform of the Environment Area, including the entire value chain and all stakeholders. As a new development, in 2025, the Atlantic Management Policy was revised to include FCC Environnement France in its scope.
Responsible (MDR-P_03)	The Director General of FCCenviro Atlantic is responsible for compliance with the Policy.

MANAGEMENT POLICY - FCCENVIRO ATLANTIC (continued)	
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 45001 – ISO 50001 – ISO 56001 – National Security Scheme (ENS) – United Nations Global Compact – EMAS Regulation
Stakeholders (MDR-P_05)	FCCenviro Atlantic's Management Policy has been developed based on the requirements, interests and needs of stakeholders.
Availability (MDR-P_06)	The heads of each organisational unit are responsible for enforcing and communicating the contents of this Policy to all workforce under their supervision. The Policy is available to all employees, as it is displayed in a visible manner in the workplace and is accessible to other stakeholders on the organisation's website.

QUALITY, SAFETY AND ENVIRONMENT POLICY – FCC ENVIRONNEMENT FRANCE[42]	
Description and contents (MDR-P_01)	FCC Environnement's (France) Quality, Safety and Environment Policy is part of the Management System and is based on continuous improvement, which is achieved through specific actions and measurable indicators (quantitative and qualitative). From an environmental perspective, the main themes of this Policy are reducing energy consumption and greenhouse gas (GHG) emissions, responsible water management, reducing air pollution and noise pollution, and reducing and recovering waste. In addition, the Policy addresses issues related to biodiversity preservation, awareness raising, compliance, transparency, and environmental services and support. In the social sphere, the Policy's general principles are customer satisfaction in response to their expectations, the development of skills to train and support employees, and the quality of services, ensuring reliable performance in line with the most demanding standards.

[42] The FCC Environnement France Energy Policy, supported by the energy management system (ISO 50001:2018 standard), is currently in the process of validation.

QUALITY, SAFETY AND ENVIRONMENT POLICY – FCC ENVIRONNEMENT FRANCE (continued)	
Scope (MDR-P_02)	The Quality, Safety and Environment Policy of FCC Environnement (France) takes into account all its internal and external stakeholders. The geographical scope of the Policy covers the company's activities in three French regions: Île-de-France, Hauts-de-France and Rhône-Alpes.
Responsible (MDR-P_03)	The Managing Director of FCC Environnement France is responsible for ensuring compliance with the Policy.
References (MDR-P_04)	The policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 26000 – ISO 45001 – *Bilan Carbone®* or ADEME label for monitoring and reporting GHG emissions – Sustainable Development Goals (SDGs)
Stakeholders (MDR-P_05)	During the development of the Policy, most of FCC Environnement's (France) stakeholders were taken into account, and a materiality matrix was created. Employees were made aware of and consulted on environmental issues through workshops and competitions. Management was involved through the CSR Committee, which meets once or twice a year. Customers (public administrations and companies) report their needs and expectations through public contracts and specifications. Finally, the QSE/CSR team actively participated in defining the action plans.
Availability (MDR-P_06)	The Quality, Safety and Environment Policy is available on the organisation's website.

ESG/SHEQ POLICY - FCC ENVIRONMENT UK	
Description and contents (MDR-P_01)	The Quality, Health, Safety and Environment (SHEQ) Policy covers various environmental, social and governance (ESG) aspects within the framework of the FCC Environment UK Management System. It sets out commitments to promoting sustainable environmental practices for all employees and customers. At FCC Environment UK, the aim is to prevent pollution, increase energy efficiency and conserve the environment on a local and global scale, while maintaining compliance obligations with legislation, regulatory bodies and other stakeholders. Social and governance commitments include ensuring the rights, welfare and safety of employees; equality and diversity; and ongoing engagement, education and training to promote a culture of inclusion, exceed customer expectations and maximise positive impact on communities through collaboration with external stakeholders.
Scope (MDR-P_02)	The scope of the Policy extends to all services, compliance obligations and contractual requirements relating to FCC Environment UK's operations. This includes recycling/waste management operations and operational quarries, as well as centralised support services provided by the Engineering, Training, Municipal Commercial Management and Procurement departments.
Responsible (MDR-P_03)	The Chief Executive Officer (CEO) of FCC Environment UK is responsible for implementing the Policy.
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 14064 – ISO 45001 – ISO 50001 – Sustainable Development Goals (SDGs) – PAS 100 Specification for composted materials – EMAS Regulation
Stakeholders (MDR-P_05)	The needs and expectations of the main stakeholders have been taken into account in the development of the Policy through the Integrated Management System (IMS) approach. This system also includes a specific procedure for identifying and assessing environmental aspects and impacts, both at the centre or contract level and at the corporate level, supported by the Business Risk and Opportunity Register (BROR). This register is drawn up with the participation of different levels of the organisation, from senior management to operational teams, and requires the identification of the stakeholders affected by each risk or opportunity. To this end, key groups such as regulators, local communities, public authorities, financial institutions and shareholders are expressly considered.
Availability (MDR-P_06)	The Policy is publicly available at this FCC Environment UK web link.

PROCUREMENT POLICY - FCC ENVIRONMENT UK	
Description and contents (MDR-P_01)	FCC Environment UK's Procurement Policy outlines its commitment to cost-effectiveness, conscious sourcing, waste reduction, ethical supplier relationships and responsible procurement. In addition, this Policy covers aspects relating to the transition away from the use of virgin resources, including increasing the use of recycled resources, sustainable sourcing and the use of renewable resources. In order to meet its commitments, strategies are proposed and a series of environmental responsibilities are established. These consist mainly of giving priority to suppliers and products that align with the environmental targets of the UK platform, 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 UK platform's Management System, covering all services required by compliance obligations and contractual requirements at FCC Environment UK's operational recycling and waste management centres and quarries, including centralised support services provided by the Engineering, Training, Municipal Commercial Management and Procurement departments.
Responsible (MDR-P_03)	The Chief Executive Officer (CEO) of FCC Environment UK is responsible for the implementation of the Policy.

PROCUREMENT POLICY - FCC ENVIRONMENT UK (continued)	
References (MDR-P_04)	The Policy does not align with or refer to any third-party standards or initiatives.
Stakeholders (MDR-P_05)	FCC Environment UK's Procurement Policy has been developed based on the requirements, interests and needs of the business's stakeholders in the United Kingdom.
Availability (MDR-P_06)	The Policy is publicly available at this FCC Environment UK web link.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE AUSTRIA	
Description and contents (MDR-P_01)	FCC Environment CEE Austria aims to minimise its environmental impact through the responsible use of natural resources. This objective is embodied in this Policy, which commits to measuring and monitoring greenhouse gas (GHG) emissions, actively promoting their reduction, reducing pollution and ensuring the reasonable and efficient use of water, as well as responsible resource management, highlighting the circular economy principles of waste minimisation and resource recovery. This is achieved by optimising waste management processes and procedures and using renewable fuels and electric vehicles, as well as renewable energy sources. It also establishes that, when making investments and purchases, the effects on energy consumption and environmental impact must be assessed and included in procurement and investment decisions. With regard to social aspects, the Policy describes the company's continuous improvement and complaint management processes and summarises how comments, deviations and corrective measures are systematically managed to improve quality and customer satisfaction. It also establishes a structured framework for identifying problems, preventing their recurrence across all operations and implementing improvements.
Scope (MDR-P_02)	The Policy applies to the 18 locations in Austria where FCC Environment CEE Austria operates.
Responsible (MDR-P_03)	The Country Manager for Austria is responsible for compliance with the Policy.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE AUSTRIA (continued)	
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 50001
Stakeholders (MDR-P_05)	The Policy is primarily aimed at internal stakeholders, i.e. employees and management. Training and resources are provided to empower employees to actively contribute to energy saving initiatives by adopting best practices. This increases workforce engagement and creates a sense of ownership with regard to sustainability efforts.
Availability (MDR-P_06)	The Policy is available on the intranet (OnePoint) and in the offices of FCC Environment CEE Austria in the form of notices in common areas, such as kitchens and shared spaces. This Policy is also communicated to customers by email upon request.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE CZECH REPUBLIC	
Description and contents (MDR-P_01)	The Policy defines the company's activities that have an impact on the environment, monitors and measures impacts, and determines preventive measures. The main objectives of the Policy include achieving the vision and strategic objectives set, complying with contractual commitments and customer requirements, increasing customer satisfaction, preventing accidents, continuously improving the quality of services provided, and preventing risks arising from its activities. In the environmental field, the Policy establishes the objective of applying energy-efficient methods that, in a respectful and economically accessible manner, minimise impacts on the environment, operate in harmony with the environment and follow the principles of sustainable development using the best available techniques (BAT) and taking into account the life cycle and principles of the circular economy.
Scope (MDR-P_02)	The Policy applies to all FCC Environment CEE Czech Republic companies.
Responsible (MDR-P_03)	The CEO of the Czech Republic, together with the person responsible for implementing the relevant ISO standard, is responsible for compliance with the Policy.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE CZECH REPUBLIC (continued)	
Referencias (MDR-P_04)	The Policy is aligned with recognised standards: – ISO 9001 – ISO 14001 – ISO 45001 – ISO 50001
Stakeholders (MDR-P_05)	No direct consultation with stakeholders has been carried out for the development of this Policy.
Availability (MDR-P_06)	The Policy is publicly available at the following web link.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE HUNGARY	
Description and contents (MDR-P_01)	FCC Environment CEE Hungary's Integrated Policy states its commitment to providing the best solution for the treatment of its customers' waste in the industrial, commercial, municipal and domestic sectors. The aim is to support customers in the correct management of waste in order to facilitate the reduction of waste going to landfill. To this end, processes and compliance with legal requirements and any commitments made are continuously measured. The Policy aims to achieve FCC Environment CEE Hungary's objectives through a risk-based approach, operating in harmony with the environment and following the principles of sustainable development using the best available techniques (BAT) and taking into account the life cycle and principles of the circular economy.
Scope (MDR-P_02)	The Policy is valid for all activities of FCC Magyarország Ltd. and FCC Hódmezővásárhely Ltd.
Responsible (MDR-P_03)	The Country Manager of FCC Environment CEE Hungary is responsible for compliance with the Policy.
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 45001 – International Labour Organisation (ILO) Declaration – NIS2 Directive (Network and Information Security Directive 2) – United Nations Global Compact – Guiding Principles on Business and Human Rights adopted by the United Nations Human Rights Council – General Data Protection Regulation (GDPR)

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE HUNGARY (continued)	
Stakeholders (MDR-P_05)	The Policy takes stakeholders into account by following the descriptions in the ISO 9001 and ISO 14001 systems.
Availability (MDR-P_06)	The Policy is publicly available at this web link.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE POLAND	
Description and contents (MDR-P_01)	The Policy defines the company's activities that have an impact on the environment, monitors and measures impacts, and determines preventive measures. In the social sphere, it establishes a commitment to provide the best solutions that FCC Environment CEE Poland offers its customers, in accordance with ISO 9001.
Scope (MDR-P_02)	The Policy applies to all FCC Environment CEE activities in Poland.
Responsible (MDR-P_03)	The CEO of Poland is responsible for compliance with the Policy.
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – International Labour Organisation (ILO) Declaration – NIS2 Directive (Network and Information Security Directive 2) – United Nations Global Compact – Guiding Principles on Business and Human Rights adopted by the United Nations Human Rights Council – General Data Protection Regulation (GDPR)
Stakeholders (MDR-P_05)	No direct consultation with stakeholders has been carried out in the preparation of this Policy.
Availability (MDR-P_06)	The Policy is not publicly available, but it is available on OnePoint, the company's internal network.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE ROMANIA	
Description and contents (MDR-P_01)	The Policy establishes a commitment to the continuous improvement of waste management services, compliance with legal requirements and the prevention of environmental pollution through the best available techniques. It also defines the targets of reducing resource consumption, maximising recycling and minimising landfill disposal, supporting FCC Environment CEE Romania's commitment to the circular economy and sustainable development, for the benefit of the public and private sectors. It also includes comprehensive guidelines for the sustainable management of water resources and the protection of aquatic environments, requiring responsible water supply and the integration of environmental targets into all organisational processes to ensure sustainable development and minimise risks to employees, customers and the community. Social aspects include a commitment to occupational safety, customer satisfaction, transparency and continuous improvement, with the aim of providing reliable, compliant and sustainable services to all customers and end-users.
Scope (MDR-P_02)	The Policy applies to all locations in Romania and covers collection, transport, sorting, recycling, composting and landfill management activities, including the disposal of non-hazardous waste. Activities outside Romania, non-contracted hazardous waste streams, upstream waste generation practices beyond the control of FCC Environment UK, and any unauthorised or non-contracted stakeholders or operations under Romanian and EU environmental regulations are excluded.
Responsible (MDR-P_03)	The General Manager of FCC Environment CEE Romania is responsible for compliance with the Policy.
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 45001 – International Labour Organisation (ILO) Declaration – NIS2 Directive (Network and Information Security Directive 2) – United Nations Global Compact – Guiding Principles on Business and Human Rights adopted by the United Nations Human Rights Council – General Data Protection Regulation (GDPR)

POLÍTICA DEL SISTEMA DE GESTIÓN INTEGRADO - FCC ENVIRONMENT CEE RUMANÍA (continuación)	
Stakeholders (MDR-P_05)	FCC Environment CEE Romania identifies its stakeholders, such as customers, employees, regulators and local communities, and documents their expectations in a stakeholder analysis. The relevance of these expectations is then assessed and integrated into the organisation's targets in terms of quality, environmental protection and health and safety. Regular consultations, compliance with contractual and legal requirements, and transparent communication channels ensure that stakeholder views influence policy development and operational decisions.
Availability (MDR-P_06)	The Policy is publicly available at this web link. It is also communicated internally through training and documentation, and externally through contracts and communications with customers upon request.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE SLOVAKIA	
Description and contents (MDR-P_01)	The Policy establishes the application of waste management methods that, in an economically accessible and environmentally friendly manner, lead to the minimisation of negative impacts on the environment and the efficient use of materials, natural resources and energy in the activities of FCC Environment CEE Slovakia. In addition, this Policy reflects the commitment to provide high-quality waste management services, complying with all legal requirements and ensuring customer satisfaction and continuous improvement of processes. The organisation is committed to providing services that comply with the ISO 9001 quality standard, while safeguarding the rights, health and safety of consumers and end-users.
Scope (MDR-P_02)	The company's policy covers all activities carried out within the organisation, from the receipt of materials or services from suppliers to the provision of services to customers.
Responsible (MDR-P_03)	The person responsible for compliance with the Policy is the National Director of FCC Environment CEE Slovakia.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE SLOVAKIA (continued)	
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 45001 – International Labour Organisation (ILO) Declaration – NIS2 Directive (Network and Information Security Directive 2) – United Nations Global Compact – Guiding Principles on Business and Human Rights adopted by the United Nations Human Rights Council – General Data Protection Regulation (GDPR)
Stakeholders (MDR-P_05)	In developing the Policy, stakeholders have been taken into account in accordance with legal requirements.
Availability (MDR-P_06)	The Policy is publicly available at this web link.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE SERBIA	
Description and contents (MDR-P_01)	FCC Environment CEE Serbia operates under a single Integrated Management System (IMS) Policy that integrates the requirements of ISO 9001, ISO 14001 and ISO 45001. Through this Policy, a commitment is made to continuous improvement, the prevention of environmental pollution and compliance with all applicable legal requirements. This includes protecting soil and groundwater, reducing environmental impact and promoting sustainable development. In terms of social aspects, the aim is to meet the needs of stakeholders in the best possible way by implementing the IMS, carrying out activities that contribute to the protection of people and the prevention of injuries and occupational diseases.
Scope (MDR-P_02)	The Policy applies to all company activities in Serbia (FCC EKO DOO and FCC Kikinda doo), including employees and third parties under its control. It does not formally extend to the upstream or downstream value chain beyond contractual obligations.
Responsible (MDR-P_03)	The Country Director for Serbia is responsible for compliance with the Policy.

INTEGRATED MANAGEMENT SYSTEM POLICY - FCC ENVIRONMENT CEE SERBIA (continued)	
References (MDR-P_04)	The Environmental Policy is aligned with recognised references: – ISO 9001 – ISO 14001 – ISO 45001 – International Labour Organisation (ILO) Declaration – NIS2 Directive (Network and Information Security Directive 2) – United Nations Global Compact – General Data Protection Regulation (GDPR) – Guiding Principles on Business and Human Rights adopted by the United Nations Human Rights Council
Stakeholders (MDR-P_05)	The Policy ensures the participation of employees and other relevant stakeholders, supports safe and healthy working conditions, and promotes continuous improvement of processes and services.
Availability (MDR-P_06)	The Policy is available to all stakeholders involved in its implementation. It is published on the company's website via this link and displayed on the notice board, as well as being communicated through internal and external channels.

Water Area

SUSTAINABILITY POLICY	
Description and contents (MDR-P_01)	This Policy sets out Aqualia's commitment to sustainability and summarises the actions related to ESG aspects that are subsequently developed in other documents such as Aqualia's Strategic Sustainability Plan. The Policy establishes the responsibilities of all persons who form part of the company and the compliance requirements necessary in the performance of their duties. In addition, this Policy establishes the company's main guidelines for sustainable development in the following areas: climate emergency and care for the planet, technology for integrated management, people management, financial strategy, compliance, strategic communication and partnerships to generate a positive impact. Finally, the Water Area establishes its commitment to innovation, recognising and embracing the advantages offered by R&D&I in the management of the integral water cycle, seeking technological solutions in systems, equipment and processes.

SUSTAINABILITY POLICY (continued)	
Scope (MDR-P_02)	This Policy applies to Aqualia and all its subsidiaries over which Aqualia has operational control. Its objectives, principles and commitments extend to workforce, customers, users, suppliers, business and public partners, shareholders, regulatory bodies and the media when the activity is directly or indirectly related to them.
Responsible (MDR-P_03)	The CEO of Aqualia is responsible for compliance with the Policy.
References (MDR-P_04)	The Sustainability Policy is aligned with recognised references: – ILO Declaration on Fundamental Principles and Rights at Work – OECD Guidelines for Multinational Enterprises – Sustainable Development Goals (SDGs) – United Nations Global Compact – United Nations Guiding Principles on Business and Human Rights
Stakeholders (MDR-P_05)	The interests of stakeholders are taken into account through a process of active and continuous listening to Aqualia's 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)	The Policy is publicly available on Aqualia's official website via this link, as well as in all offices, via email sent to all employees, and through publication as news in the newsletter and as a banner every 15 days. The Policy and infographics are available in several languages.

Construction Area

ENVIRONMENTAL POLICY	
Description and contents (MDR-P_01)	The Policy details the Area's commitment to respecting the environment, complying with applicable regulations and commitments. To this end, it establishes commitments to continuous improvement in relation to minimising environmental incidents, preventing pollution, protecting biodiversity and water resources, combating climate change and promoting the circular economy. In terms of social aspects, it encourages the involvement of stakeholders such as customers and end-users, incorporating measures to ensure sustainable and safe infrastructure. It also establishes a commitment to comply with the ILO's international conventions on labour rights and sustainability.
Scope (MDR-P_02)	The Policy applies to all activities and countries in which the Construction Area operates and is extendable to the Concessions Area, including workforce, suppliers, customers and contractors.
Responsible (MDR-P_03)	The highest level of the organisation responsible for implementing FCC Construcción's Environmental Policy is the General Manager of the Area, subject to prior approval by the Sustainability Committee.
References (MDR-P_04)	The Environmental Policy is aligned with recognised references: – ISO 14001 – Paris Agreement – Climate Disclosure Project (CDP) – ILO international conventions on labour rights and sustainability – Industrial Emissions Directive – Global Reporting Initiative (GRI). – Sustainable Development Goals (SDGs). – United Nations Global Compact. – Science Based Targets Initiative (SBTi) – EU Environmental Taxonomy

ENVIRONMENTAL POLICY (continued)	
Stakeholders (MDR-P_05)	The Environmental Policy responds to the expectations and requirements of different stakeholders, such as customers and end-users, ensuring safe infrastructure that complies with technical regulations; public administrations and regulatory bodies, complying with international laws and standards; employees; suppliers, through certified processes and continuous training to ensure quality throughout the value chain; society in general; and, finally, local communities, including actions to protect biodiversity, reduce emissions and promote the circular economy.
Availability (MDR-P_06)	All FCC Construcción policies are available on its corporate website, in the sustainability and responsible construction section. Similarly, Prefabricados Delta's policies are published on its website and are also displayed on the notice boards of the two factories and the head office. FCC Industrial makes its policies available in the sustainability section of its website. Matinsa publishes its policies on its official website, as do Áridos de Melo and Conversa, which include them in the responsible construction and policies sections, respectively. Finally, Megaplas' policies are available on its website in the section dedicated to management policies.

CLIMATE ACTION POLICY	
Description and contents (MDR-P_01)	FCC Construcción is aware of the importance of combating climate change and, in line with this, through its Climate Action Policy, it is committed to reducing the intensity of CO2 emissions through the use of efficient technologies and sustainable materials, promoting energy efficiency and the integration of renewable energies in its projects, implementing a climate change strategy and carrying out other specific actions to mitigate global warming, as well as developing a climate change adaptation strategy to ensure the resilience of its infrastructure in the face of extreme weather events.
Scope (MDR-P_02)	FCC Construcción's Climate Action Policy has a global scope of application, covering all countries where the Area operates. It covers all activities over which the company has financial or operational control, regardless of their nature or location; these are construction and building activities, including participation in tendering processes for goods or services. It affects all employees, managers, suppliers and contractors who collaborate with the Area. In its value chain, it applies to both the upstream (suppliers) and downstream (customers and contractors) value chains.

CLIMATE ACTION POLICY (continued)	
Responsible (MDR-P_03)	The highest level of the organisation responsible for implementing the Climate Action Policy at FCC Construcción is the Managing Director of FCC Construcción, subject to prior approval by the Sustainability Committee.
References (MDR-P_04)	FCC Construcción adheres to several third-party standards and initiatives to reinforce its commitment to sustainability and social responsibility, some of the most notable of which include: – ISO 14001 – Carbon Disclosure Project (CDP) – Global Reporting Initiative (GRI) – National and European environmental legislation, including the Industrial Emissions Directive and the EU Environmental Taxonomy – United Nations Global Compact – Science Based Targets initiative (SBTi) – Task Force on Climate-related Financial Disclosures (TCFD)
Stakeholders (MDR-P_05)	FCC Construcción has taken into account the needs and expectations of its stakeholders when drawing up its Climate Action Policy. The company maintains an ongoing and open dialogue with all its stakeholders, including employees, suppliers, customers, local communities and other relevant actors. This approach allows it to identify and address their main concerns and expectations. In addition, as part of this dialogue process, stakeholders can send suggestions and queries directly to the Compliance and Sustainability Department.
Availability (MDR-P_06)	FCC Construcción's Climate Action Policy is available to all stakeholders affected by or involved in its implementation. The company maintains a policy of transparency and open communication with its stakeholders, facilitating access to relevant information through various channels. It is available on the Area's website via this link.

Concessions Area

INTEGRATED MANAGEMENT SYSTEM POLICIES	
Description and contents (MDR-P_01)	This section describes the specific Integrated Management System Policies of Tranvía de Parla S.A. and UTE MEL9. The Tranvía de Parla Policy establishes social and environmental commitments ranging from customer satisfaction, the health and safety of customers and workers, risk control and worker training to environmental protection, the sustainable and efficient use of resources, conservation of the environment, protection against pollution and mitigation of climate change. UTE MEL9 has established commitments related to social satisfaction, minimising the impact on the environment, protecting the environment and preventing pollution. It has also made commitments to comply with applicable legal and regulatory requirements, both present and future, in terms of the environment and occupational health and safety, as well as those related to quality and those defined contractually. Finally, aspects related to the relevant reviews are included to ensure that the Policy and objectives are met, actively improving environmental performance in all activities and customer satisfaction.
Scope (MDR-P_02)	The Policy applies to Tranvía de Parla S.A. and its activities as a company dedicated to urban passenger transport and infrastructure management, in compliance with the concession contract. UTE MEL9: the Policy applies to all its stakeholders and the activities covered by the maintenance contract with the Concessionaire CEAL9, without exception.
Responsible (MDR-P_03)	Tranvía de Parla S.A.: the Policy is reviewed annually at management review meetings, with management being ultimately responsible for its implementation. UTE MEL9: the Managing Director of UTE MEL9 is responsible for compliance with the Policy.
References (MDR-P_04)	The Policies are aligned with recognised references: – ISO 9001 – ISO 13816 (Tranvía de Parla S.A.) – ISO 14001 – ISO 45001

INTEGRATED MANAGEMENT SYSTEM POLICIES (continued)	
Stakeholders (MDR-P_05)	Tranvía de Parla S.A.: The interests of stakeholders, including employees, have been taken into account in seeking to meet their needs and expectations, including commitments to promote their participation and consultation. UTE MEL9: Customer requirements have been taken into account and employees have been consulted through participation and consultation channels.
Availability (MDR-P_06)	The Tranvía de Parla S.A. Policy is available through the CTAIMA CAE platform for subcontractors working with the company and is also published on the intranet and on notice boards for internal workforce. For external stakeholders, it is available on its website via this link. The UTE MEL9 Policy is not publicly available, but is made available to interested parties upon request.

For more information about Environmental Policy of the Construction Area, to which the Concessions Area adheres: Annex I - FCC Group policies - *Environment*.

5.2. Social

Based on the results of the double materiality analysis, the following table shows the intersection of the Group's policies and those of the different business Areas with the material social issues they manage. Details of the specific list of IROs within each material issue can be found in the sections on *Material impacts, risks and opportunities* for each ESRS topic in the report (MDR-P_01).

		Material issues								
		Own workforce			Workers in the value chain		Affected communities	Consumers and end-users		
Entity	Policies	Working conditions	Equal treatment and opportunities for all	Privacy	Safe employment	Privacy	Community rights	Information for consumers and end-users	Social inclusion of consumers and end-users	Health and safety
FCC Group	Human Rights Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Code of Ethics and Conduct	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Sustainability Policy	✓	✓		✓		✓	✓	✓	✓
	Recruitment Policy	✓	✓	✓						
	Health, Safety and Well-being Policy	✓								
	Technology Resources Usage Policy	✓								
	Equal Opportunities and Safe Environments, Diversity and Inclusion Policy		✓	✓						
	Procurement Manual				✓	✓				
Environment	Consolidated Environmental Policies[43]	✓	✓	✓				✓		
Water	Sustainability Policy	✓	✓	✓				✓	✓	
Construction	Human Rights Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Environmental Policy							✓	✓	✓
	Customer Policy							✓	✓	✓
	Information Security Management Policy							✓	✓	✓
	Quality Policy							✓	✓	✓
Concessions	Integrated Management System Policy							✓	✓	✓

[43] In the case of FCCenviro, as it is made up of several geographical platforms, a summary of all the established policies has been produced. This includes the FCCenviro Atlantic Management Policy, which was renewed in 2025, the FCC Environment CEE Environmental Policies (Austria, Czech Republic, Hungary, Poland, Romania, Slovakia and Serbia) and the SHEQ Policy applicable to FCC Environment UK.

FCC Group

HUMAN RIGHTS POLICY	
Description and contents (MDR-P_01)	The FCC Group's Human Rights Policy establishes various commitments relating to freedom of association and collective bargaining, decent and remunerated employment, forced and child labour, diversity and inclusion, health and safety, data privacy and respect for communities. In it, the Group defines the mechanisms necessary to proceed with due diligence in terms of identification, prevention, mitigation and response. It also serves to approve the appropriate protocols for the ongoing identification, monitoring and management of the impact of the Group's activities on human rights. It also includes the option of developing a human rights awareness plan for employees and defining external initiatives for the dissemination of the Policy.
Scope (MDR-P_02)	The principles set out in the Policy apply to all activities over which the company exercises financial or operational control, regardless of the respective process or location. Although the Policy is aimed at internal stakeholders, the company requires the same respect for human rights from its partners, collaborators and suppliers in accordance with the current Code of Ethics and Conduct.
Responsible (MDR-P_03)	The approval and supervision of the Policy falls to the Executive Committee of the FCC Group Board of Directors. The development of commitments and their monitoring are carried out through the Group's Sustainability Committee and the CSR or business sustainability committees, under the coordination of the corporate departments of Sustainability, Human Resources and Purchasing.
References (MDR-P_04, S4-1_06)	The Policy is aligned with recognised references: – Declaration on Fundamental Principles and Rights at Work and ILO Conventions – OECD Guidelines for Multinational Enterprises – United Nations Global Compact – United Nations Guiding Principles on Business and Human Rights
Stakeholders (MDR-P_05)	Aimed primarily at internal stakeholders, especially employees, although the interests of affected communities have been taken into account.
Availability (MDR-P_06)	The Policy is available on the FCC Group's website and intranet.

CODE OF ETHICS AND CONDUCT	
Description and contents (MDR-P_01)	The Code of Ethics and Conduct aims to encourage all persons associated with any FCC Group company to be guided by the highest standards of behaviour in their commitment to complying with laws, regulations, contracts, procedures and ethical principles. This Code sets out the principles of ethics and compliance that guide all the Group's actions towards legality, transparency and respect for ethical values. In accordance with these principles, the company maintains a zero-tolerance policy towards bribery and corruption, acts against money laundering and protects free competition and good market practices. It also puts people first, prioritises health and safety, promotes diversity and fair treatment, and maintains transparent relationships with the community, extending these principles to its business partners.
Scope (MDR-P_02)	The Code of Ethics and Conduct applies to all persons associated with any FCC Group company, regardless of their contractual status, position or geographical location.
Responsible (MDR-P_03)	The Board of Directors is responsible for approving the Code. The Compliance Committee determines the circumstances and frequency with which employees must reiterate their commitment to comply with the Code.
References (MDR-P_04)	The Code of Ethics and Conduct is aligned with recognised references: – Declaration on Fundamental Principles and Rights at Work and ILO Conventions – United Nations Global Compact
Stakeholders (MDR-P_05)	The interests of financiers, clients, rating agencies (through questionnaires for specific projects), partners in the signing of agreements and in the implementation of a compliance model, and ASCOM as members of the Board of Directors and collaborating in regulatory development processes have been taken into account.
Availability (MDR-P_06)	Publicly accessible via the FCC Group's official website, in 15 languages.

PROCUREMENT MANUAL	
Description and contents (MDR-P_01)	The FCC Purchasing Manual is the basic document that establishes the operating principles of the Purchasing Department and the framework for all other rules and procedures, setting out the principles of the model, responsibilities and functions, and the purchasing process with its decision-making, awarding, formalisation and control structure.
Scope (MDR-P_02)	The Manual applies to the management of Business Purchasing, Central Purchasing and Aggregate Purchasing within the FCC Group, according to the areas defined by each department, and mainly regulates the upstream value chain by establishing how suppliers are selected, contracted and monitored. It covers framework agreements with national or international scope and expressly excludes certain categories that are not considered purchases for these purposes.
Responsible (MDR-P_03)	The Group Management is responsible for approving the Manual, through the Management Committee (which empowers the Purchasing Department to manage operational purchases) and the General Management of Administration and Finance, to which the Purchasing Department reports and whose Director is listed as the Manual's reviewer.
References (MDR-P_04)	The Code of Ethics and Conduct is aligned with recognised references: – ISO 14001 – ISO 20401 – United Nations Global Compact – UNE-CWA 15896
Stakeholders (MDR-P_05)	The interests of the main groups involved in purchasing (managers, Purchasing Department and Purchasing Board, as well as other areas such as Finance and Legal Advisory) have been taken into account by defining roles and responsibilities. In addition, the Manual explicitly incorporates customer focus and respect for the interests of the parties involved, integrating sustainability criteria and requirements for suppliers (approval, evaluation and commitments during the term of the contract), including aspects that affect end-users such as data protection and end consumer protection measures.
Availability (MDR-P_06)	Accessible via the FCC Group Intranet, communicated and published in the "Purchasing Area".

For more information about FCC Group's Sustainability Policy: Annex I - FCC Group policies - *Environment.*

Environment Area

For more information about:

FCCenviro Atlantic Management Policy: Annex I - FCC Group policies - *Environment*

Quality, Safety and Environment Policy – FCC Environnement France: Annex I - FCC Group policies - *Environment*

FCC Environment CEE Austria Integrated Management System Policy: Annex I - FCC Group policies - *Environment*

FCC Environment CEE Czech Republic Integrated Management System Policy: Annex I - FCC Group policies - *Environment*

FCC Environment CEE Hungary Integrated Management System Policy: Annex I - FCC Group policies - *Environment*

FCC Environment CEE Poland Integrated Management System Policy: Annex I - FCC Group policies - *Environment*

FCC Environment CEE Integrated Management System Policy Romania: Annex I - FCC Group policies - *Environment*

FCC Environment CEE Slovakia Integrated Management System Policy: Annex I - FCC Group policies - *Environment*

FCC Environment CEE Serbia Integrated Management System Policy: Annex I - FCC Group policies - *Environment*

SHEQ Policy - FCC Environment UK: Annex I - FCC Group policies - *Environment*

Water Area

For more information about Sustainability Policy: Annex I - FCC Group policies - *Environmen.*

Construction Area

HUMAN RIGHTS POLICY	
Description and contents (MDR-P_01)	Both FCC Construcción and the rest of the investee companies share respect for human rights as an essential value and integrate this principle into their corporate culture, strategy and operations. The company is committed to complying with international and national regulations and agreements in this area, applying a due diligence system that incorporates control measures to ensure respect for human rights. It also has related internal regulations, such as the Code of Ethics and Conduct, the Compliance Policy and the FCC Group's Human Rights Policy, and promotes compliance with these by its workforce and business partners. To consolidate this culture, it carries out training, communication and awareness-raising activities aimed at reinforcing its commitment to human rights in all its activities.
Scope (MDR-P_02)	The Policy has a global scope of application, covering all countries where the Area operates. It applies to all activities over which the company has financial or operational control, regardless of their nature or location; this includes all employees, managers, suppliers and contractors who collaborate with FCC Construcción. In its value chain, it applies to both the upstream value chain (suppliers) and the downstream value chain (customers and contractors).
Responsible (MDR-P_03)	The highest level of the organisation responsible for the application of the Human Rights Policy at FCC Construcción is the Managing Director of the Area, with prior approval by the FCC Construcción Sustainability Committee.
References (MDR-P_04)	The Policy reinforces compliance with internal regulations, such as the Code of Ethics and Conduct, the Compliance Policy and the FCC Group's Human Rights Policy. It also includes explicit commitments to: – Trade union agreement with the ILO (2012) to promote and respect human rights in the construction industry. – Fundamental ILO conventions – Universal Declaration of Human Rights – Directive (EU) 2024/1760 on sustainability due diligence (CSDDD) – International Federation of Building and Wood Workers (IFBWW) – UN Women's Compact for Women's Empowerment – United Nations Global Compact – UN Guiding Principles on Business and Human Rights – Resolution 48/13 of the Human Rights Council (UN)

HUMAN RIGHTS POLICY (continued)	
Stakeholders (MDR-P_05)	The Policy takes into account the 11 stakeholder groups identified by FCC Construcción as relevant to its chain of activity, which are considered in the impact assessment of both the headquarters and each of the construction sites. These 11 stakeholder groups are: investors and shareholders, employees, worker representatives, customers, suppliers and subcontractors, public administrations, local communities, the business sector, visitors, external security services and other external organisations.
Availability (MDR-P_06)	All FCC Construcción policies are available on its corporate website, in the sustainability and responsible construction section. Similarly, Prefabricados Delta's policies are published on its website and are also displayed on the notice boards of the two factories and the head office. FCC Industrial makes its policies available in the sustainability section of its website. Matinsa publishes its policies on its official website, as do Áridos de Melo and Conversa, which include them in the responsible construction and policies sections, respectively. Finally, Megaplas' policies are available on its website in the section dedicated to management policies.

CUSTOMER POLICIES – FCC CONSTRUCCIÓN, FCC INDUSTRIAL AND MEGAPLAS	
Description and contents (MDR-P_01)	FCC Construcción and FCC Industrial have a Customer Policy that establishes that all actions are aimed at strengthening customer relationships, expanding presence in strategic geographical areas and taking advantage of these opportunities to diversify into sectors complementary to construction activity. This commitment is always carried out with the utmost respect for local communities, indigenous peoples and cultural heritage. For its part, Megaplas has a Customer Policy that shares these principles, focusing on special attention to customer relations and expansion into strategic markets. It also incorporates specific targets derived from its activity, centred on the development of corporate image products that are safe for users. To guarantee quality and safety, the company applies rigorous controls in accordance with CE marking on electrical products and steel and aluminium structures, also ensuring care for the environment and protection in assembly processes.
Scope (MDR-P_02)	The Policy applies in all geographical areas where FCC Construcción, FCC Industrial and Megaplas operate, mainly where their factories are located, affecting the entire organisation.

CUSTOMER POLICIES – FCC CONSTRUCCIÓN, FCC INDUSTRIAL AND MEGAPLAS (continued)	
Responsible (MDR-P_03)	Responsibility for implementing the policies lies with the governing bodies and management of each company. In the case of FCC Construcción, all policies are approved by the Sustainability Committee and subsequently signed by the relevant General Management. FCC Industrial follows a similar procedure, with approval by half-yearly committees and final validation by its General Management. At Megaplás, all policies are approved by Megaplás' General Management.
References (MDR-P_04)	The Policy is aligned with recognised references: – ILO Tripartite Agreement (2012) to promote and respect human rights in the construction industry – UN Women's Compact for women's empowerment – United Nations Global Compact
Stakeholders (MDR-P_05)	Customers are one of the company's main stakeholders, which is why this Policy has been specifically drafted to meet their interests. Furthermore, society in general is considered to be the second stakeholder group that may be affected by the activities of FCC Construcción. Megaplas analyses customer requirements to guarantee product quality, taking into account safety aspects, so that the image is not only aesthetic but also safe and functional.
Availability (MDR-P_06)	All FCC Construcción policies are available on its corporate website, in the sustainability and responsible construction section. FCC Industrial makes its policies available in the sustainability section of its website. Finally, Megaplas policies are available on its website in the section dedicated to management policies.

QUALITY POLICY	
Description and contents (MDR-P_01)	Both FCC Construcción and its investee companies share a Quality Policy based on continuous improvement, customer satisfaction and strict compliance with applicable regulations. This commitment is reinforced through certified management systems, external audits and ongoing workforce training. From the construction and maintenance of infrastructure to the manufacture of prefabricated products and the production of aggregates, each area applies rigorous controls to ensure the safety, reliability and sustainability of its processes and products, thereby consolidating the trust of customers and end-users.
Scope (MDR-P_02)	The Policy applies in all geographical areas where the Area operates, including its factories, and affects the entire organisation.
Responsible (MDR-P_03)	The highest level of the organisation responsible for implementing the Quality Policy at FCC Construcción is the Area's Managing Director, with prior approval from the FCC Construcción Sustainability Committee.
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 9001 – Technical Building Code – Structural Code in the field of construction.
Stakeholders (MDR-P_05)	The Quality Policy responds to the expectations and requirements of different stakeholders, such as customers and end-users, guaranteeing safe infrastructures that comply with technical regulations, public administrations and regulatory bodies, complying with international laws and standards, employees and suppliers, through certified processes and continuous training to ensure quality throughout the value chain and society in general.
Availability (MDR-P_06)	All FCC Co policies are available on its corporate website, in the sustainability and responsible construction section. Similarly, Prefabricados Delta's policies are published on its website and are also displayed on notice boards at the two factories and at the head office. For its part, FCC Industrial makes its policies available in the sustainability section of its website. Matinsa publishes its policies on its official website, as do Áridos de Melo and Conversa, which include them in the responsible construction and policies sections, respectively. Finally, Megaplas' policies are available on its website in the section dedicated to management policies.

INFORMATION SECURITY MANAGEMENT POLICY - SECURITY SYSTEM AND ENS (FCC CONSTRUCCIÓN AND FCC INDUSTRIAL)	
Description and contents (MDR-P_01)	Information is a strategic and essential resource for ensuring the quality and effectiveness of the company's services. For this reason, FCC Construcción's Information Security Management Policy establishes its protection in all activities, preserving confidentiality, integrity, availability, authenticity and traceability, regardless of the medium in which it is found and the place where it is processed. The approach is based on fundamental principles: compliance with regulations and information security requirements in accordance with the Information Security Management System and the National Security Scheme (ENS), as well as risk management applying controls proportional to the value and risk of assets. The Policy conceives security as a shared responsibility, including the processing of personal data in accordance with internal regulations, promoting dissemination and training, periodically reviewing its effectiveness for continuous improvement and aligning itself with the rest of the FCC Group's policies.
Scope (MDR-P_02)	The Policy applies to all geographical areas where FCC Construcción operates, mainly where its factories are located.
Responsible (MDR-P_03)	The highest level of the organisation responsible for implementing the Quality Policy at FCC Construcción is the General Manager of the Area, with prior approval from the FCC Construcción Sustainability Committee.
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 27001 – National Security Scheme (ENS)
Stakeholders (MDR-P_05)	Customers are one of FCC Construcción's main stakeholders. Therefore, this Policy is specifically designed to meet their interests. In addition, society in general is considered a second stakeholder group that may be affected by FCC Construcción's activities.
Availability (MDR-P_06)	All FCC Construcción policies are available on its corporate website, in the sustainability and responsible construction section. FCC Industrial makes its policies available in the sustainability section of its website.

For more information about:

Environmental Policy: Annex I - FCC Group policies - *Environment*
Selection Policy: Own workforce – *Employment; Development*
Health, Safety and Well-being Policy: Own workforce – *Health, Safety and Well-being*
Technological Resources Usage Policy: Own workforce – *Employment*
Equal Opportunities and Safe Environments, Diversity and Inclusion Policy: Own workforce – *Employment; Other Issues*
Procurement Manual: Workers in the value chain – *Procurement of Suppliers and Contractors*

Concessions Area

For more information about Integrated Management System Policy: Annex I - FCC Group policies - *Environment.*

5.3. Governance

Based on the results of the double materiality analysis, the table below shows the overlap between the Group's policies and those of the different business Areas with the material environmental issues they manage. Details of the specific list of IROs within each material issue can be found in the sections on Material Impacts, Risks and Opportunities for each ESRS topic in the report (MDR-P_01).

		MATERIAL ISSUES				
		Business conduct			Specific to the entity	
Entity	Policies	Corporate culture	Supplier relationship management	Corruption and bribery	Tax compliance	Innovation
FCC Group	Sustainability Policy	✓	✓	✓		
	Code of Ethics and Conduct	✓	✓	✓		
	Internal Reporting System Policy	✓				
	Gift Policy	✓	✓	✓		
	Anti-Corruption Policy			✓		
	Agent Policy			✓		
	Bid Policy			✓		
	Tax Code of Conduct				✓	
	Tax Compliance Policy				✓	
	Acceptable Development and Deployment of Artificial Intelligence Systems				✓	✓
Environment	Management Policy[44]					✓
Water	Sustainability Policy					
Construction	Supplier Policy		✓			
	Innovation Policy					✓
	R&D&I Policy					✓

[44] FCCenviro Atlantic Management Policy.

Business conduct

FCC Group

INTERNAL REPORTING SYSTEM POLICY	
Description and contents (MDR-P_01)	The Internal Reporting System is governed by principles that guarantee its effectiveness and protection. It is designed to manage all communications received through the designated channels in a timely manner, in accordance with the established deadlines and procedures. This System ensures the confidentiality of the identity of the whistleblower and any third parties mentioned, as well as the protection of personal data, preventing access by unauthorised personnel. The identity of the whistleblower, if identified, will be considered confidential information and will not be disclosed without their consent. In addition, the Policy establishes the guarantee of confidentiality in the processing of communications and the prohibition of any direct or indirect retaliation against those who report irregularities in good faith. The Internal Reporting System is complemented by the management criteria set out in the FCC Group's Internal Reporting System Procedure, with the aim of promoting compliance with the Group's Code of Ethics and Conduct, as well as ensuring the legality and observance of other internal regulations. Finally, the system must be used to comply with internal and legal regulations, with accurate and well-founded information.
Scope (MDR-P_02)	The Policy applies to all persons associated with any FCC Group company, regardless of their contractual status, position or geographical location.
Responsible (MDR-P_03)	The Board of Directors is responsible for approving the Policy and appoints the Compliance Committee as the body responsible for the System.
References (MDR-P_04)	The Policy is aligned with recognised references: – ISO 37002 – Declaration on Fundamental Principles and Rights at Work and ILO Conventions – United Nations Global Compact
Stakeholders (MDR-P_05)	The interests of financiers, clients, rating agencies (through questionnaires for specific projects), partners in the signing of the agreement and in the implementation of a compliance model, and ASCOM as members of the Board of Directors and collaborating in regulatory development processes have been taken into account.
Availability (MDR-P_06)	The Policy is available to all employees and is publicly accessible on the FCC Group's official website in 15 languages.

ANTI-CORRUPTION POLICY	
Description and contents (MDR-P_01)	The Policy defines a model of conduct in accordance with the law and the FCC Group's Code of Ethics and Conduct. It also defines the principles applicable to all Group employees, prohibiting gifts, undue commissions and payments involving illicit advantages. It also guarantees the prevention of money laundering and transparency in all operations, avoiding improper payments, covert donations and political financing. Employees must prevent conflicts of interest, protect confidential information and data, and ensure transparency in accounting records. The FCC Group requires its business partners to maintain high ethical standards and encourages ongoing training in ethics and compliance. Any suspicion of fraud must be reported through the Whistleblowing Channel, without risk of reprisals. Failure to comply with this Policy will result in disciplinary and legal sanctions.
Scope (MDR-P_02)	The Policy applies to FCC and other companies that form part of the FCC Group, over which it exercises direct or indirect control. It is 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)	The Board of Directors is responsible for the implementation of the Policy.
References (MDR-P_04)	The Policy is aligned with recognised references such as ISO 37001 on anti-bribery management.
Stakeholders (MDR-P_05)	The interests of financiers, clients, rating agencies (through questionnaires for specific projects), partners in the signing of the agreement and in the implementation of a compliance model, and ASCOM as members of the Board of Directors and collaborating in regulatory development processes have been taken into account.
Availability (MDR-P_06)	Publicly accessible via the FCC Group's official website, in 15 languages.

GIFT POLICY	
Description and contents (MDR-P_01)	Among the contents of this Policy, it is established that all gifts, including hospitality, may only be given or received on an occasional basis, transparently and as a courtesy, avoiding any situation that compromises impartiality, objectivity or legality. All gifts must comply with four principles: legitimacy in content (not including prohibited or inappropriate items), legitimacy in motivation (not seeking to influence decisions or generate favourable treatment), reasonableness (appropriate to customs and proportional to the business relationship) and unilateralism (not requesting gifts). Cash gifts, convertible goods, gift cards, and gifts to persons outside the commercial relationship or linked to the recipient are prohibited. Finally, the Policy provides for a series of internal controls and audits to ensure compliance.
Scope (MDR-P_02)	The Policy applies to all companies and employees that make up the FCC Group.
Responsible (MDR-P_03)	The Board of Directors is responsible for implementing the Policy.
References (MDR-P_04)	The Policy is aligned with recognised references such as ISO 37001 on anti-bribery management.
Stakeholders (MDR-P_05)	The interests of financiers, clients, rating agencies (through questionnaires for specific projects), partners in the signing of the agreement and in the implementation of a compliance model, and ASCOM as members of the Board of Directors and collaborating in regulatory development processes have been taken into account.
Availability (MDR-P_06)	Publicly accessible via the FCC Group's official website, in 14 languages.

AGENT POLICY	
Description and contents (MDR-P_01)	The policy establishes that the FCC Group's relationship with agents or business developers must be governed by ethical principles, ensuring that they share the Group's values and maintain zero tolerance for corruption. Its objective is to establish principles and procedures that guarantee that the relationship with these intermediaries is conducted in an ethical, legal and transparent manner. It also seeks to prevent risks associated with corruption, improper payments or conflicts of interest, ensuring that agents comply with current regulations and the values of the FCC Group. This Policy regulates the selection, hiring and control of these relationships in order to protect the company's reputation and legal responsibility. This is achieved through clear contracts that define obligations, rights and consequences of non-compliance. The Policy also regulates the use of agents, which must respond to a justified need and be subsidiary to the Group's direct activity.
Scope (MDR-P_02)	The Policy applies to all companies and employees that make up the FCC Group.
Responsible (MDR-P_03)	The Board of Directors is responsible for implementing the Policy.
References (MDR-P_04)	No references to third-party standards or initiatives are included.
Stakeholders (MDR-P_05)	The interests of funders, clients, rating agencies (through questionnaires for specific projects), partners in the signing of the agreement and in the implementation of a compliance model, and ASCOM as members of the Board of Directors and collaborating in regulatory development processes have been taken into account.
Availability (MDR-P_06)	Publicly accessible via the FCC Group's official website, in 14 languages.

For more information about:

Sustainability Policy: Annex I - FCC Group policies - *Environment*
Code of Ethics and Conduct: Annex I - FCC Group policies - *Social*

Construction Area

SUPPLIER POLICY - FCC CONSTRUCCIÓN, FCC INDUSTRIAL AND MEGAPLÁS	
Description and contents (MDR-P_01)	The Supplier Policy of FCC Construcción and FCC Industrial establishes the promotion of stable, transparent and trusting relationships with first-rate suppliers, with the aim of consolidating a core group of partner companies aligned with their standards and specialities. Complementarily, Megaplás focuses its actions on strengthening relationships with strategic customers and suppliers, expanding its international presence and leveraging these alliances to drive new strategies and development opportunities.
Scope (MDR-P_02)	The Policy applies to all geographical areas where FCC Construcción, FCC Industrial and Megaplás operate, affecting their entire organisation and the geographical areas where their factories are located.
Responsible (MDR-P_03)	Responsibility for implementing the policies lies with the governing bodies and management of each company. In the case of FCC Construcción, all policies are approved by the Sustainability Committee and subsequently signed by the corresponding General Management. FCC Industrial follows a similar procedure, with approval by half-yearly committees and final validation by its General Management. At Megaplás, all policies are approved by Megaplás' General Management.
References (MDR-P_04)	The Policy does not contain any alignments or references to third-party standards or initiatives.
Stakeholders (MDR-P_05)	Given that suppliers are one of the stakeholder groups of FCC Construcción, FCC Industrial and Megaplás, through these policies the organisations seek to build relationships with suppliers based on stability, recognition and trust, offering a transparent and selective framework that encourages them to remain engaged. at the same time, the focus on expansion and the development of new opportunities means that suppliers are valued as strategic allies whose participation will be key to future projects and business growth.
Availability (MDR-P_06)	All FCC Co policies are available on its corporate website, in the sustainability and responsible construction section. FCC Industrial makes its policies available in the sustainability section of its website. Finally, Megaplás policies are available on its website in the section dedicated to management policies.

Tax compliance

FCC Group

CODE OF TAX CONDUCT	
Description and contents (MDR-P_01)	The Tax Code of Conduct establishes a series of tax obligations. All FCC Group employees must therefore comply with the procedures relating to tax management defined in this Policy, in accordance with their activity and responsibilities. Employees with responsibilities in the Tax Area must observe the regulations applicable in each jurisdiction, with reasoned interpretations based on verified facts. Likewise, their procedures ensure that relevant decisions are supervised by Management and are duly supported by a global approach that weighs business variables and risks, maintaining a transparent and trusting relationship with the tax authorities in each country. Finally, the Policy establishes that these individuals must actively participate in the tax forums of the associations and organisations of which the Group is a member, with the aim of proposing measures that contribute to a fairer and more harmonised tax system for the company and for society.
Scope (MDR-P_02)	The Code applies to employees involved in tax functions, regardless of their contractual agreement, position or geographical location, and defines specific obligations for them. In addition, it applies to all persons linked to any FCC Group company, regardless of the type of contract that governs their employment relationship, the position they hold or the geographical area in which they work.
Responsible (MDR-P_03)	The FCC Group's Tax Department is responsible for implementing the Policy, under the supervision of the 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 Sustainability Policy. However, it does not refer to any third-party standards or initiatives.
Stakeholders (MDR-P_05)	The interests of financiers, clients, rating agencies (through questionnaires for specific projects), partners in the signing of the agreement and in the implementation of a compliance model, and ASCOM as members of the Board of Directors and collaborating in regulatory development processes have been taken into account.
Availability (MDR-P_06)	Publicly accessible via the FCC Group's official website.

TAX COMPLIANCE POLICY	
Description and contents (MDR-P_01)	The FCC Group's Tax Compliance Policy is based on alignment with tax regulations and the Code of Ethics and Conduct; it prohibits intentional violations and establishes protocols to reduce tax risks. It also guarantees the commitment of senior management and the continuous improvement of the system, including a Whistleblowing Channel for reporting non-compliance without reprisals, sanctioning internal conduct contrary to this Policy. Finally, it creates an independent tax compliance body that supervises the implementation of the system, promotes training, integrates responsibilities into positions, manages information, establishes indicators, analyses performance and reports periodically to senior management and control bodies. The model incorporates the identification and prioritisation of risks, the annual setting of measurable targets and their periodic internal and external evaluation with annual reports to ensure continuous improvement.
Scope (MDR-P_02)	It is mandatory for the FCC Group and its investee companies, over which FCC exercises control under the terms of Article 42 of the Commercial Code. In addition, customers, public entities, partners, employees, suppliers, investors, financial institutions and collaborators are identified as stakeholders.
Responsible (MDR-P_03)	The Board of Directors is responsible for approving the Policy. The Tax Compliance body supervises, promotes and reports regularly on the performance of the tax compliance management system to the Chief Executive Officer, the Audit and Control Committee and the Compliance Committee of the FCC Group.
References (MDR-P_04)	The Policy is aligned with recognised references: - Commercial Code - Law 31/2014 on Capital Companies - Capital Companies Act
Stakeholders (MDR-P_05)	The interests of financiers, clients, rating agencies (through questionnaires for specific projects), partners in the signing of the agreement and in the implementation of a compliance model, and ASCOM as members of the Board of Directors and collaborating in regulatory development processes have been taken into account.
Availability (MDR-P_06)	Publicly accessible via the FCC Group's official website.

Innovation

FCC Group

POLICY ON THE ACCEPTABLE DEVELOPMENT AND DEPLOYMENT OF ARTIFICIAL INTELLIGENCE SYSTEMS	
Description and contents (MDR-P_01)	The FCC Group has established a Policy on the Acceptable Development and Deployment of Artificial Intelligence Systems, which sets out the principles and guidelines governing the design, training, optimisation and commissioning of AI systems, promoting ethical, safe and responsible use, with risk management, transparency and reliability in line with legal and contractual obligations. The Policy includes the definition of prohibited AI practices and the treatment of high-risk systems, together with the ethical and operational principles that should guide development and deployment within the company. It also incorporates AI governance, continuous monitoring and surveillance, and traceability through record keeping, assessments and audits.
Scope (MDR-P_02)	This Policy applies to all new or existing AI Systems in the Group. In addition, the Policy shall also apply to all employees, external collaborators and third parties involved in the development and/or deployment of AI Systems, including all FCC Group entities and those companies in which they have an effective control, under the terms provided for in the applicable regulations.
Responsible (MDR-P_03)	Responsibility for the application of the Policy lies with the competent bodies of the Group, under the supervision of the Board of Directors.
References (MDR-P_04)	The Policy does not align with or refer to any third-party standards or initiatives.
Stakeholders (MDR-P_05)	No direct consultation with stakeholders was carried out in the development of this Policy.
Availability (MDR-P_06)	This is an internal document and is not publicly available.

Environment Area

For more information about FCCenviro Atlantic's Management Policy: Annex I - FCC Group policies - *Environment*.

Water Area

For more information about Sustainability Policy: Annex I - FCC Group policies - *Environment*.

Construction Area

INNOVATION POLICY - FCC CONSTRUCCIÓN AND FCC INDUSTRIAL	
Description and contents (MDR-P_01)	The Innovation Policy establishes that FCC Construcción and FCC Industrial will carry out their innovative activities in line with advances in the sector in technological and process innovation, applied to their respective areas of activity. The policy defines priority lines aimed at improving efficiency, sustainability, safety and project management, ensuring compliance with legal requirements and other commitments made, and serving as a reference framework for setting innovation targets and continuously improving the management system, in line with the FCC Group's policies.
Scope (MDR-P_02)	The Policy applies to all geographical areas where FCC Construcción and FCC Industrial operate and affects the entire organisation.
Responsible (MDR-P_03)	All FCC Co policies are approved by the Sustainability Committee. In all cases, the policies are also approved and signed by the corresponding General Management. For its part, FCC Industrial approves all its policies in half-yearly committees and these are signed by the Managing Director of FCC Industrial.
References (MDR-P_04)	The policy itself states that the Company will comply with regulations, laws and other applicable commitments entered into by the Company.
Stakeholders (MDR-P_05)	Through the innovation policies and actions developed, a benefit is provided to society, and therefore to the interests and common good, by advancing and achieving improvements that result in increased social welfare and in responding to new social needs, such as improving infrastructure, promoting energy efficiency, protecting the environment, and promoting people's safety and quality of life.
Availability (MDR-P_06)	All FCC Co policies are available on its corporate website, in the sustainability and responsible construction section. FCC Industrial makes its policies available in the sustainability section of its website.

R&D&I POLICY - MEGAPLÁS AND MATINSA	
Description and contents (MDR-P_01)	The R&D&I Policy of Megaplás and Matinsa establishes that their research, development and innovation activities must be aligned with advances in the sector in technological and process innovation, applied to their respective activities. At Megaplás, innovation is focused on design, manufacturing, new materials, safety, the environment and the improvement of processes and communications, while at Matinsa, comprehensive R&D&I management is promoted based on compliance with applicable requirements, continuous improvement of the system, efficient use of resources and advanced technologies, and the creation of economic, social and environmental value. The policy jointly promotes a culture of innovation, operational excellence and commitment to stakeholders.
Scope (MDR-P_02)	The Policy applies to all geographical areas where Megaplás and Matinsa operate, and is applied throughout their entire organisation.
Responsible (MDR-P_03)	In both cases, the policies are approved and signed by the corresponding General Management.
References (MDR-P_04)	The policy itself states that the regulations, laws and other applicable commitments entered into by the Company will be complied with.
Stakeholders (MDR-P_05)	Through the innovation policies and actions developed, a benefit is provided to society, and therefore to the interests and common good, by advancing and achieving improvements that result in increased social welfare and in responding to new social needs, such as improving infrastructure, promoting energy efficiency, protecting the environment, and promoting people's safety and quality of life.
Availability (MDR-P_06)	Matinsa publishes its policies on its official website, as does Megaplás, which are available on its website in the section dedicated to management policies.

6. ANNEX II - Additional information on ESRS disclosure requirements

6.1. General information

Basis for preparing the report

a. Scope and perimeter

- The list of subsidiaries exempt from the obligation to prepare a Sustainability Report is included in Annex I of the FCC Group's 2025 Annual Accounts (BP-1_03).
- The analysis of the Group's value chain, both upstream and downstream, is integrated into the double materiality study, which considers the impacts, risks and opportunities (IROs) linked beyond its own operations. Likewise, the available information on the management of these material IROs in the Group's value chain is reflected in this report. However, the transitional provisions set out in ESRS 1, section "10.2 Transitional provision related to chapter 5. Value chain" have been applied: E1-6 Scope 3 gross GHG emissions (BP-1_04).
- To facilitate comparability of information with the previous year, the quantitative values in the environmental and social metrics have been restated to exclude Inmocemento from the scope as a result of the spin-off from the FCC Group.

b. Omission of information

- The FCC Group has not made any omissions of information considered classified or sensitive, or related to intellectual property, know-how or innovation results (BP-1_05).
- There has been no omission of information in the Report relating to imminent events or matters under negotiation (BP-1_06).

c. Time horizons

- The report is aligned with the time horizons established in ESRS 1, section 6.4 (BP-2_01, BP-2_02).

d. 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).

e. Estimation method

- To ensure that the reporting scope of 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 other reasons. To this end, the percentage of information available has been analysed in terms of workers, and an estimate has been made, increasing, where appropriate, the figures related to environmental or social indicators, based on the number of workers linked to companies not covered by the scope of the information. Additionally, in the case of companies with specific metrics unavailable, specific estimation methods based on technical criteria defined by the business Area itself have been applied. These cases are detailed in each of the corresponding standards (MDR-M_02).

f. 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).

  The Sustainability Report is subject to a verification process by an independent third party, with a limited assurance scope (MDR-M_03).

g. Changes in the preparation or presentation of sustainability information

- There are no significant changes in the preparation or presentation of sustainability information this year (BP-2_10, BP-2_11, BP-2_12).

h. Errors from previous periods

- Errors identified in information published in previous periods are detailed in footnotes to the relevant data (BP-2_13, BP-2_14, BP-2_15).

i. 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 "Annex III: Additional information required by Law 11/2018" (BP-2_16).
- The Sustainability Report does not include additional information from standards or reporting frameworks other than ESRS (BP-2_17).
- No additional disclosure requirements arising from other European Union legislation that should be included in this Report have been identified (IRO-2_01).

j. Incorporation of information by reference

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

List of requirements incorporated by reference		
Code	**Requirement**	**Referenced document**
BP-1_03	Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting.	FCC Group 2025 Annual Accounts
GOV-1_04	Information about member's experience relevant to sectors, products and geographic locations of undertaking.	FCC Group Annual Corporate Governance Report 2025
G1.GOV-1_02	Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters.	FCC Group Annual Corporate Governance Report 2025

k. Application of transitional provisions in accordance with Annex C of ESRS 1

With more than 750 employees, the FCC Group has not availed itself of the omission of ESRS E4, S1, S2, S3 or S4 established in Annex 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).

However, the company adheres to certain elements of the *"Quick Fix"* of the Delegated Regulation adopted by the European Commission on 11 July 2025, which extends and prolongs various exemptions and transitional provisions established in the ESRS. In particular, the company adopts only those flexibilities relevant to its business model, such as the possibility of deferring certain disclosures related to anticipated financial effects.

Likewise, both the transitional provisions established in ESRS 1, section "10.4 Transitional provisions List of information requirements introduced gradually", and those of the *"Quick Fix"* to which the Group has adhered, can be consulted in the section "Contents of the report" of this chapter.

Mapping of the information provided on the due diligence process

In relation to the main aspects and processes of due diligence, the following are the various references in the Report that can be consulted to learn about the Group's approach (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 steps of due diligence.	GOV-2, SBM-2, IRO-1, MDR-P, S1-2, S2-2, S3-2, S4-2
c) Identify and assess negative impacts.	NEIS 2 IRO-1, NEIS 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) Monitor the effectiveness of these efforts and communicate.	MDR-M, MDR-T, E1-4, E2-3, E3-3, E4-4, E5-3, S1-5, S2-5, S3-5, S4-5

To consult the specific pages covering the different phases of the due diligence process, please refer to the table of contents in Annex II: *Report contents*.

Risk management and internal controls in the sustainability report

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 assessing and prioritising risks related to the sustainability report (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 various FCC Group Areas, which are ultimately responsible for data collection and quality (GOV-5_01).

Risks identified and actions taken to mitigate them

As a result of the Sustainability Report verification process, the independent third party assesses whether the information reported provides a true and fair view of the Group's performance in relation to the content required by applicable regulations. Thus, the main risks identified would be those that could give rise to a qualification in the independent verification report, which would be reviewed by the Board of Directors, responsible for approving the Sustainability Report (GOV-5_05). The FCC Group has not identified any significant risks, as no qualifications have been received on the Non-Financial Statements in recent years (GOV-5_03).

Likewise, as a result of the verification process, the independent third party may identify recommendations related to both the presentation and content of the information, based on the findings identified. The recommendations issued as conclusions are taken into account in the preparation of the following year's report and communicated to the participants involved, mainly the Corporate Compliance and Sustainability Department and the Sustainability functions of the Areas (GOV-5_04).

Report contents

Disclosure requirements established in the ESRS covered by the Sustainability Report

The information to be included in the Sustainability Report has been determined based on the results of the Group's double materiality analysis. 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 has been analysed and linked to the relevant disclosure requirements (IRO-2_13).

For more information: General Disclosures - *Double Materiality*

The disclosure requirements contained in the ESRS that are included throughout this document (IRO-2_02) are set out below:

ESRS disclosure requirement	Page number
SBM-2: Interests and views of stakeholders.	15-17, 176
SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.	19, 23-26, 38, 45-46, 51-52, 56-57, 67, 71-73, 111-112, 116-118, 122-125, 130-131, 138-139, 245-250
Impact, risk and opportunity management	
IRO-1: Description of the process to identify and assess material impacts, risks and opportunities.	17-22
IRO-2: Disclosure requirements in ESRS covered by the undertaking's sustainability statement.	171, 172-175, 176
MDR-P: Policies adopted to manage material sustainability matters.	73-74, 78, 87, 89, 96, 100, 103, 105-106, 109, 112-113, 115, 118-119, 125-126, 134, 136, 145, 147-169
MDR-A: Actions and resources in relation to material sustainability matters.	40-43, 74-75, 79-80, 81-85, 87-88, 89-91, 93-95, 96-97, 98-99, 100-101, 103-104. 109, 113-114, 115, 133, 135, 137, 142-145, 203-244, 263-267, 273-284
MDR-M: Metrics in relation to material sustainability matters.	88, 91-92, 104-105, 109, 115, 121-122, 129, 136, 145, 146, 170, 251-253
MDR-T: Tracking effectiveness of policies and actions through targets.	208-210, 39-40, 47-48, 54, 78, 80, 87, 88, 92, 95, 97, 99, 102, 105, 109, 115, 135, 136-137, 141-142, 178-203, 254-262, 268-273
ESRS E1 CLIMATE CHANGE	
Strategy	
E1-1: Transition plan for climate change mitigation.	27-28, 176

ESRS disclosure requirement	Page number
Impact, risk and opportunity management	
E1-2: Policies related to climate change mitigation and adaptation.	26-27
E1-3: Actions and resources in relation to climate change policies.	203-220
Metrics and targets	
E1-4: Targets related to climate change mitigation and adaptation.	27-28, 178-190
E1-5: Energy consumption and mix.	31-33
E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions.	33-36
E1-7: GHG removals and GHG mitigation projects financed through carbon credits.	36-37
E1-8: Internal carbon pricing.	176
E1-9: Anticipated financial effects from material physical and transition risks and potential climate-related opportunities.	177
ESRS E2 Pollution	
Impact, risk and opportunity management	
E2-1: Policies related to pollution.	38-39
E2-2: Actions and resources related to pollution.	221-229
Metrics and targets	
E2-3: Targets related to pollution.	190-193
E2-4: Pollution of air, water and soil.	43-44
E2-5: Substances of concern and substances of very high concern.	176
E2-6: Anticipated financial effects from pollution-related impacts, risks and opportunities.	177
ESRS E3 Water and marine resources	
Impact, risk and opportunity management	
E3-1: Policies related to water and marine resources.	46-47
E3-2: Actions and resources related to water and marine resources.	230-232

ESRS disclosure requirement	Page number
Metrics and targets	
E3-3: Targets related to water and marine resources.	47-48, 194-195
E3-4: Water consumption.	50
E3-5: Anticipated financial effects from water and marine resources-related impacts, risks and opportunities.	177
ESRS E4 Biodiversity and ecosystems	
Strategy	
E4-1: Transition plan and consideration of biodiversity and ecosystems in strategy and business model.	52
Impact, risk and opportunity management	
E4-2: Policies related to biodiversity and ecosystems.	53
E4-3: Actions and resources related to biodiversity and ecosystems.	176, 233-235
Metrics and targets	
E4-4: Targets related to biodiversity and ecosystems.	195-196
E4-5: Impact metrics related to biodiversity and ecosystems change.	55
E4-6: Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities.	177
ESRS E5 Resource use and circular economy	
Impact, risk and opportunity management	
E5-1: Policies related to resource use and circular economy.	58
E5-2: Actions and resources related to resource use and circular economy.	235-244
Metrics and targets	
E5-3: Targets related to resource use and circular economy.	196-203
E5-4: Resource inflows.	62-63, 176
E5-5: Resource outflows.	63-66
E5-6: Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities.	177

ESRS disclosure requirement	Page number
ESRS S1 Own workforce	
Impact, risk and opportunity management	
S1-1: Policies related to own workforce.	73-74, 78, 89, 100, 105-106, 109
S1-2: Processes for engaging with own workforce and workers' representatives about impacts.	67-70, 177
S1-3: Processes to remediate negative impacts and channels for own workforce to raise concerns.	67-70, 177
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.	74-75, 79-80, 81-85, 87-88, 89-91, 93-95, 96-97, 98-99, 100-101, 103-105, 109, 177
Metrics and targets	
S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	78, 80, 87, 88, 92, 95, 97, 99
S1-6: Characteristics of the undertaking's employees.	75-78, 177, 251, 253
S1-7: Characteristics of non-employees in the undertaking's own workforce.	75-76, 106, 177
S1-8: Collective bargaining coverage and social dialogue.	107-108
S1-9: Diversity metrics.	77, 251
S1-10: Adequate wages.	108, 177
S1-11: Social protection.	177
S1-12: Persons with disabilities.	92, 253
S1-13: Training and skills development metrics.	86-87, 177, 252
S1-14: Health and safety metrics.	102, 253, 291
S1-15: Work-life balance metrics.	80, 177, 252
S1-16: Remuneration metrics (pay gap and total remuneration).	95, 108, 176, 253
S1-17: Incidents, complaints and severe human rights impacts.	109

ESRS disclosure requirement	Page number
ESRS S2 Workers in the value chain	
Impact, risk and opportunity management	
S2-1: Policies related to value chain workers.	112-113
S2-2: Processes for engaging with value chain workers about impacts.	110
S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns.	110, 115, 176
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 actions.	113-114
Metrics and targets	
S2-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	114
ESRS S3 Affected communities	
Impact, risk and opportunity management	
S3-1: Policies related to affected communities.	118-119
S3-2: Processes for engaging with affected communities about impacts.	116-117, 176
S3-3: Processes to remediate negative impacts and channels for affected communities to raise concerns.	116-117, 176
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.	119-121, 263

ESRS disclosure requirement	Page number
Metrics and targets	
S3-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	254-255
ESRS S4 Consumers and end-users	
Impact, risk and opportunity management	
S4-1: Policies related to consumers and end-users.	125-126, 159, 177
S4-2: Processes for engaging with consumers and end-users about impacts.	123
S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns.	126,177
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.	128, 264-267
Metrics and targets	
S4-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	128, 264-267
ESRS G1 Business conduct	
Impact, risk and opportunity management	
G1-1: Business conduct policies and corporate culture.	132-134, 137, 177
G1-2: Management of relationships with suppliers.	134-136, 177
G1-3: Prevention and detection of corruption and bribery.	136-137, 177
Metrics and targets	
G1-4: Incidents of corruption or bribery.	137
G1-5: Political influence and lobbying activities.	177
G1-6: Payment practices.	177

Disclosure requirements not applicable

This section presents conditional and alternative disclosure requirements that are not subject to reporting as they are not applicable due to the nature of the Group's activities.

ESRS	EFRAG Datapoint	DR	Rationale
Disclosure requirements			
NEIS 2	SBM-1_04	SBM-1 40 a iii	FCC reports the number of employees (workforce) at year-end.
NEIS 2	SBM-1_05	SBM-1 40 a iv	FCC has no products or services that are prohibited in certain markets.
NEIS 2	SBM-1_09-14	SBM-1 40 d i	FCC does not operate in the fossil fuel sector (coal, oil and gas).
NEIS 2	SBM-1_15-16	SBM-1 40 d ii	FCC does not operate in the chemical production sector.
NEIS 2	SBM-1_17-18	SBM-1 40 d iii	FCC does not operate in the controversial arms sector.
NEIS 2	SBM-1_19-20	SBM-1 40 d iv	FCC does not operate in the tobacco cultivation and production sector.
NEIS 2	SBM-2_08-11	SBM-2 45 c	FCC has not changed its strategy and/or business model.
NEIS 2	IRO-2_03	IRO-2 57	ESRS E1 is material for FCC.
NEIS E1	E1-1_09-11	E1-1 16 f	FCC does not operate in the fossil fuel sector (coal, oil and gas).
NEIS E1	E1-8_01-13	E1-8 62-63	FCC does not have internal carbon pricing systems.
NEIS E2	E2-5_01-13	E2-5 34, 35	According to the double materiality analysis, issues relating to the generation, use, acquisition and disposal of substances of concern or substances of very high concern are not material for FCC.
NEIS E4	E4-3_03-8	E4-3 28 b	FCC has not used biodiversity offsets for its various action plans.
NEIS E5	E5-4_08	E5-4 AR 25	For FCC, there is no risk that the same material could be classified as both reused and recycled.

ESRS	EFRAG Datapoint	DR	Rationale
NEIS S1	S1-2_08	S1-2 29	FCC has a general process for interacting with workforce.
NEIS S1	S1-3_10	S1-3 34	FCC has a channel in place for workforce to communicate their concerns.
NEIS S1	S1-4_19	S1-4 AR 43	In the case of FCC, no material impacts on workforce have been identified as a result of the transition to more sustainable operations; nevertheless, the company has measures and resources in place to support employees in this process.
NEIS S1	S1-6_03, S1-6_06, S1-6_10	S1-6 50 a, b	These indicators are mutually exclusive alternatives; therefore, FCC reports metrics based on the number of employees rather than average versions.
NEIS S1	S1-7_10	S1-7 57	For FCC, it has not been necessary to estimate the number of non-employees.
NEIS S1	S1-10_02-3	S1-10 70	FCC has not identified any countries or groups in which employees receive remuneration below the applicable adequate wage threshold.
NEIS S1	S1-11_01-11	S1-11 74, 75	According to the double materiality analysis, requirement S1-11 on social protection is not material for FCC.
NEIS S1	S1-16_03	S1-16 97 c	It has not been necessary to prepare additional contextual information on the preparation and compilation of the data.
NEIS S2	S2-3_07	S2-3 29	FCC has a channel in place for communicating concerns.
NEIS S3	S3-2_07-8	S3-2 23, 24	FCC's double materiality analysis has not identified any affected communities or contexts involving specific rights of indigenous peoples.
NEIS S3	S3-3_16	S3-3 29	Not applicable to FCC, given that the company has established processes for engagement and dialogue with potentially affected communities.

ESRS	EFRAG Datapoint	DR	Rationale
NEIS S4	S4-1_07	S4-1 17	FCC has not identified any cases of non-compliance with the UN Guiding Principles, the ILO Declaration or the OECD Guidelines relating to consumers or end-users.
NEIS S4	S4-3_07	S4-3 27	FCC has a channel for communicating concerns and ensures that equivalent mechanisms are available in its business relationships.
NEIS G1	G1-1_04	G1-1 10 b	FCC has anti-corruption and anti-bribery policies aligned with the principles of the United Nations Convention against Corruption.
NEIS G1	G1-1_06-7	G1-1 10 d	FCC has fully implemented whistleblower protection policies.
NEIS G1	G1-1_09	G1-1 10 f	According to the double materiality analysis, the issue of animal welfare policies is not material for FCC.
NEIS G1	G1-2_01	G1-2 14	Issues relating to the prevention of late payments, especially to SMEs, are not material to FCC.
NEIS G1	G1-3_04	G1-3 19	FCC has procedures in place to prevent, detect and address possible cases or reports of corruption or bribery.
NEIS G1	G1-5_01-11	G1-5 29, 30	According to the double materiality analysis, the issue of political influence and lobbying practices is not material for FCC.
NEIS G1	G1-6_01-5	G1-6 33	According to the double materiality analysis, the issue of payments to governments and fiscal transparency is not material for FCC.

ESRS	EFRAG Datapoint	DR	Rationale
Transitional provision			
NEIS 2	SBM-1_07	SBM-1 (para. 40 b)	Subject to transitional provision
NEIS 2	SBM-1_08	SBM-1 (para. 40 c)	Covered by transitional provision
NEIS E1	E1-9_01-44	E1-9 66-69, AR 69-73	Covered by transitional provision
NEIS E2	E2-6_01-10	E2-6 39-41	Subject to transitional provision
NEIS E3	E3-5_01-4	E3-5 33	Subject to transitional provisions
NEIS E4	E4-6_01-4	E4-6 45	Subject to transitional provision
NEIS E5	E5-6_01-4	E5-6 43	Subject to transitional provision
NEIS S1	S1-13_01-2	S1-13 83 a	Subject to transitional provision
NEIS S1	S1-15_04	S1-15 94	Subject to transitional provision

6.2. Environmental information

Targets related to environmental management

The following are the targets related to environmental management that comply with the criteria established by the ESRS, broken down by topic and business Area according to materiality.

E1 - Climate change

Environment Area

REDUCE GHG EMISSIONS TO ACHIEVE CLIMATE NEUTRALITY BY 2050

Target: (MDR-T_02, E1-4_02, E1-4_03, E1-4_06, E1-4_12)
This target aims to progressively reduce Scope 1 and 2 GHG emissions until they are 100 % eliminated, thereby achieving climate neutrality by 2050, while increasing the number of tonnes of GHG avoided compared to 2017.

TYPE OF TARGET (MDR-T_03, E1-4_03)	Baseline (MDR-T_05, E1-4_20)	Unit of measure (MDR-T_03)
Absolute	2,353,500.12[45]	tCO_2eq

Base year (MDR-T_06, E1-4_20)	Application period (MDR-T_07)	Intermediate/provisional targets (MDR-T_08)
2017	2017-2050	35 % reduction by 2030 20 % increase in emissions avoided in 2030 vs 2017 50 % increase in emissions avoided in 2050 vs 2017

REDUCE GHG EMISSIONS TO ACHIEVE CLIMATE NEUTRALITY BY 2050 (continued)

% Covered scope 1	% Covered scope 1	% Covered scope 1	Calculation method scope 2 (E1-4_12)	Type of gases covered (E1-4_18, E1-4_25)
100 %	100 %	N/A	Market	All GHGs

Description and relationship to policies (MDR-T_01, E1-4_01)	FCC Medio Ambiente's management policy includes a commitment to promoting the fight against climate change, to which this target contributes. Furthermore, through its 2050 Sustainability Strategy, it has made demanding commitments to reducing GHG emissions in order to achieve climate neutrality by 2050.
GHG inventory limit and scope (MDR-T_04, E1-4_18)	The GHG emissions reduction target does not differ from that of reported GHG emissions, covering all types of gases, 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 (Spain) applies these requirements analogously at the subsidiary level. The scope of this target covers both the activities of FCC Medio Ambiente (Spain).
Scientific basis (MDR-T_10, E1-4_22)	The target is science-based.
Climate scenarios (E1-4_22)	The target is compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation trajectory (E1-4_22)	The target is derived using a sectoral decarbonisation pathway. The context, decarbonisation strategies, targets and legislation at international, European and national level have been analysed, and the specific characteristics of the waste sector have been taken into account.
Decarbonisation levers (E1-4_23, E1-4_24)	The main levers for decarbonisation are the use of by-products, energy generation and the prevention of waste disposal.

(45) Although the target is defined in relative terms (100 % reduction), progress is measured and monitored based on the initial absolute emissions baseline.

REDUCE GHG EMISSIONS TO ACHIEVE CLIMATE NEUTRALITY BY 2050 (continued)	
Methodologies (MDR-T_09)	FCC Medio Ambiente has simulated a set of possible GHG emission scenarios in response to a variety of measures. The scenarios we consider most likely are included below: E.1. Scenario proposed for emissions associated with the vehicle fleet: A scenario has been envisaged that contemplates the greening of the fleet through the gradual replacement of vehicles with less polluting electric-hybrid ones, with the consequent progressive reduction in GHG emissions. E.2. Scenario proposed for emissions associated with urban waste treatment: Considering the 10 % limit on waste disposed of in landfills from 2035 onwards, of the scenarios analysed, a substantial change in selective collection models has been chosen, accompanied by a greater increase in biological treatment processes (composting and/or biomethanisation) and energy recovery. With regard to the 2024-2030 reduction plan, in order to establish the reduction target, various forecasts have been made for FCC Medio Ambiente's GHG emissions inventory for 2030, based on the scenario set out in our 2050 Climate Neutrality Strategy, the projections estimated by MITECO in the WeM (with existing measures) and WaM (with additional measures) scenarios, and SDG 13 of the 2030 Agenda.
Stakeholders (MDR-T_11)	Various departments of FCC Medio Ambiente (Machinery, Treatment, Sustainability, Finance) have participated.
Changes (MDR-T_12, E1-4_21)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	This target is linked to the carbon footprint verification process for Spain and Portugal, managed by FCC Medio Ambiente. During 2025, the verification for the 2024 financial year was carried out and successfully passed. In the 2022-2024 period, a reduction in average emission intensity (tCO_2eq/thousand €) was achieved compared to the previous three-year period.

REDUCE SPECIFIC ENERGY CONSUMPTION

Target: (MDR-T_02)
Es un objetivo destinado a reducir el consumo específico de energía en comparación con el año anterior en un 0,5 %.

TYPE OF TARGET (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	553,482	MWh
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	Annual	The target does not have any intermediate and/or provisional targets.

Description and relationship to policies (MDR-T_01)	FCC Environment CEE Austria's Energy and Environment Policy emphasises the measurement and monitoring of energy use, focusing on energy efficiency. This aligns directly 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 established, the specific targets will be broken down by country. The scope of this target 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)	Various internal documents are used in the assessment of the target: FCC Environment CEE Austria's energy optimisation concept and energy consumption lists.
Stakeholders (MDR-T_11)	To date, only internal stakeholders, such as employees and senior management, have been involved through internal communication.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The environmental energy report analyses the results against the targets, including trend analysis, to meet the requirements of ISO 50001, where consumption by energy source and location is analysed. In addition, the target is monitored on a quarterly basis.

ACHIEVE NET ZERO CARBON BY 2040

Target: (MDR-T_02, E1-4_02, E1-4_03, E1-4_06, E1-4_12)
This target aims to achieve Net Zero Carbon Emissions by 2040 through a 5 % annual reduction in carbon emissions based on 2019 results.

Type of target (MDR-T_03, E1-4_03)	Baseline (MDR-T_05, E1-4_20)	Unit of measure (MDR-T_03)
Absolute	1,939,581	tCO_2eq
Base year (MDR-T_06, E1-4_20)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2019	2019-2040	Reduce GHG emissions by 5 % annually.

% Covered scope 1	% Covered scope 2	% Covered scope 3	Calculation method scope 2 (E1-4_12)	Type of gases covered (E1-4_18, E1-4_25)
100 %	100 %	N/A	Market	All GHGs

Description and relationship to policies (MDR-T_01, E1-4_01)	The SHEQ Policy statement refers to the commitment to prevent pollution, increase energy efficiency and conserve the environment at the local, regional and potentially global levels in work practices.
GHG inventory limit and scope (MDR-T_04, E1-4_18)	FCC Environment UK reports GHG emissions from all assets and activities under its operational control, excluding recent acquisitions without verifiable data and joint ventures with ≤50 % ownership. Emissions are reported for all operations and the value chain according to the materiality analysis. Raw emissions data are collected following the ISO 50001 system process. In 2025, the boundary will be adjusted for a new acquisition and the baseline will be recalculated. The scope of this target covers FCC Environment UK's own activities.
Scientific basis (MDR-T_10, E1-4_22)	The target has no scientific basis.
Climate scenarios (E1-4_22)	The target is not compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation trajectory (E1-4_22)	The target is not aligned with a sectoral decarbonisation pathway and does not have external assurance.

ACHIEVE NET ZERO CARBON BY 2040 (continued)

Decarbonisation levers (E1-4_23, E1-4_24)	To achieve the decarbonisation target, various decarbonisation levers will be implemented. With regard to Scope 2, the procurement of electricity from the emission-free grid will continue. For Scope 1, all organic waste from landfills is planned to be redirected to recycling and energy production processes, such as composting, anaerobic digestion (AD) and energy recovery (EfW), with the aim of achieving this goal by 2030. In addition, work will be done to increase methane emissions capture from landfills to 85 % by 2030, and modelling and data collection of GHG emissions from landfills will be improved. Finally, work will be done to decarbonise the fleet and consider the use of transition fuels.
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)	The process of identifying and defining IROs within the Integrated Management System (IMS) is based on the Risk and Opportunity Register (BROR), which includes the identification of stakeholders and their expectations. This ensures that the linked targets are defined taking into account the perspectives of stakeholders.
Changes (MDR-T_12, E1-4_21)	FCC Environment UK acquired several large companies in 2024. Initially, these were excluded from the scope of emissions calculations because they began operating in the middle of the year. Following further acquisitions in 2025, it will be necessary to review the base year in 2026.
Performance and progress (MDR-T_13)	There has been no progress towards this 5 % reduction target, as 2025 is the new base year due to the new acquisitions.

Water Area

REDUCE CLIMATE INTENSITY ANUALLY TO ACHIEVE CARBON NEUTRALITY BY 2050				
Goal: (MDR-T_02, E1-4_02, E1-4_03, E1-4_04, E1-4_06, E1-4_07, E1-4_09, E1-4_10) This target aims to achieve carbon neutrality by 2050 and includes a series of intermediate targets, such as a 3 % annual reduction in climate intensity.				
Type of target (MDR-T_03, E1-4_03, E1-4_04)		**Reference value** (MDR-T_05, E1-4_20)		**Unit of measure** (MDR-T_03)
1: Absolute 2: Relative		1 : 443,592 (99,237 Scope 1 and 344,355 Scope 2) 2: 0.67		1: tCO_2eq 2: $kgCO_2eq$/euro
Base year (MDR-T_06, E1-4_20)		**Application period** (MDR-T_07)		**Intermediate/provisional targets** (MDR-T_08)
2023		1: 2050 2: 2024-2026		2026 target: reduce by 3 % annually.
% Covered scope 1	**% Covered scope 2**	**% Covered scope 3**	**Calculation method scope 2** (E1-4_09, E1-4_10)	**Type of gases covered** (E1-4_18, E1-4_25)
100 %	100 %	N/A	Location	All GHGs

Description and relationship to policies (MDR-T_01, E1-4_01)	Aqualia's Sustainability Policy sets the objective of activating initiatives that contribute to the decarbonisation of the economy and the mitigation of climate change through energy efficiency, the replacement of fossil fuel energy sources with renewable energies, and the implementation of new technologies for reducing emissions, with the aim of achieving decarbonisation and carbon neutrality by 2050.
GHG inventory and scope limit (MDR-T_04, E1-4_18)	The target is to achieve carbon neutrality for all gases included in scopes 1 and 2. The scope of this target covers Aqualia's own Concessions and BOT operations.
Scientific basis (MDR-T_10, E1-4_22)	The target is based on science.
Climate scenarios (E1-4_22)	The target is compatible with limiting global warming to 1.5 °C.

REDUCE CLIMATE INTENSITY ANUALLY TO ACHIEVE CARBON NEUTRALITY BY 2050 (continued)	
Sectoral decarbonisation trajectory (E1-4_22)	The target is not aligned with a sectoral decarbonisation pathway and does not have external assurance.
Decarbonisation levers (E1-4_23, E1-4_24)	Aqualia does not have a Transition Plan or defined decarbonisation levers. However, in its Aqualia 2024-2026 Strategic Sustainability Plan, it has defined the strategic line relating to the climate emergency and caring for the planet. The main purpose of this strategic line is to activate initiatives that achieve the economic decarbonisation targets set by international institutions, as well as to adapt Aqualia to climate change and reduce its impact on biodiversity.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on the analysis of climate risks carried out and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11)	The Aqualia 2024-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in defining its indicators and targets.
Changes (MDR-T_12, E1-4_21)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholder expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to ongoing updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

INCREASE THE USE OF RENEWABLE ENERGY

Target: (MDR-T_02)
This target aims to increase the percentage of renewable energy from own facilities, power purchase agreements (PPAs) or procurement, out of the total energy consumed.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	30	%
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	2024 target: 42 % 2025 target: 47 % 2026 target: 50 %

Description and relationship to policies (MDR-T_01)	Aqualia's Sustainability Policy sets the objective of activating initiatives that contribute to the decarbonisation of the economy and the mitigation of climate change through energy efficiency, the replacement of fossil fuel energy sources with renewable energies, and the implementation of new technologies for reducing emissions, with the aim of achieving decarbonisation and carbon neutrality by 2050.
Scope (MDR-T_04)	The target applies to all contracts in the integral water cycle (supply, sanitation and treatment) in which Aqualia operates.
Scientific basis (MDR-T_10)	The target is science-based and compatible with limiting global warming to 1.5 °C.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on the climate risk analysis carried out and a process of active and continuous listening to stakeholders. This work has facilitated the identification of the most important environmental, social and governance issues.

INCREASE THE USE OF RENEWABLE ENERGY (continued)

Stakeholders (MDR-T_11)	Aqualia's 2024-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in defining its indicators and targets.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholders' expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

INCREASE THE PERCENTAGE OF VEHICLES WITH LOW CO_2 EMISSIONS

Target: (MDR-T_02)
This target aims to increase the percentage of vehicles with low CO_2 emissions in the total fleet of passenger cars and light commercial vehicles operating in Europe.

TYPE OF TARGET (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	28	%
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	2024 target: 20 % 2025 target: 34 % 2026 target: 35 %

Description and relationship to policies (MDR-T_01)	Aqualia's Sustainability Policy sets the objective of activating initiatives that contribute to the decarbonisation of the economy and the mitigation of climate change through energy efficiency, the replacement of fossil fuel energy sources with renewable energies, and the implementation of new technologies for reducing emissions, with the aim of achieving decarbonisation and carbon neutrality by 2050.
Scope (MDR-T_04)	The scope covers all operations of the Water Area in Europe, except Georgia.

INCREASE THE PERCENTAGE OF VEHICLES WITH LOW CO_2 EMISSIONS (continued)	
Scientific basis (MDR-T_10)	The target is science-based and compatible with limiting global warming to 1.5 °C.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on the climate risk analysis carried out and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11)	The Aqualia 2024-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in defining its indicators and targets.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholder expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

REDUCE THE PERCENTAGE OF ENERGY USED IN DRINKING WATER SUPPLY, TREATMENT AND DISTRIBUTION PROCESSES

Target: (MDR-T_02)
This target aims to reduce the annual energy consumption used in drinking water supply, treatment and distribution processes by at least 1 % year-on-year.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	- 2	% kWh/kg COD removed
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	Annual target: -1 %

REDUCE THE PERCENTAGE OF ENERGY USED IN DRINKING WATER SUPPLY, TREATMENT AND DISTRIBUTION PROCESSES (continued)	
Description and relationship to policies (MDR-T_01)	The target is aligned with Aqualia's Sustainability Policy, which sets the goal of activating initiatives that contribute to the decarbonisation of the economy and the mitigation of climate change through energy efficiency, the replacement of fossil fuel energy sources with renewable energies, and the implementation of new technologies for reducing emissions, with the aim of achieving decarbonisation and carbon neutrality by 2050.
GHG inventory and scope limit (MDR-T_04)	The scope covers MWC and BOT contracts in the Water Area with supply service.
Scientific basis (MDR-T_10)	The target does not have a scientific basis.
Methodologies (MDR-T_09)	The targets of Aqualia's 2024-2026 Strategic Sustainability Plan were defined based on the climate risk analysis carried out and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11)	The Aqualia 2024-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in defining its indicators and targets.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholders' expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

REDUCE THE PERCENTAGE OF ENERGY USED IN WASTEWATER TREATMENT AND PURIFICATION PROCESSES

Target: (MDR-T_02)
The target is to reduce the energy intensity associated with wastewater sanitation and treatment processes, expressed in kWh/kg of COD removed, ensuring a minimum year-on-year improvement of 1%.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	- 5	% kWh/kg COD removed
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	Annual target: -1 %

Description and relationship to policies (MDR-T_01)	Aqualia's Sustainability Policy establishes the objective of activating initiatives that contribute to the decarbonisation of the economy and the mitigation of climate change through energy efficiency, the replacement of fossil fuel energy sources with renewable energies, and the implementation of new technologies for reducing emissions, with the aim of achieving decarbonisation and carbon neutrality by 2050.
GHG inventory and scope limit (MDR-T_04)	The scope covers MWC and BOT contracts in the Water Area with treatment services.
Scientific basis (MDR-T_10)	The target does not have a scientific basis.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on the climate risk analysis carried out and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11)	The Aqualia 2024-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in defining its indicators and targets.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.

REDUCE THE PERCENTAGE OF ENERGY USED IN WASTEWATER TREATMENT AND PURIFICATION PROCESSES (continued)

Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholder expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

Construction Area

REDUCE PETROL AND DIESEL CONSUMPTION

Target: (MDR-T_02, E1-4_02, E1-4_03, E1-4_04, E1-4_06, E1-4_07, E1-4_09, E1-4_10)
This target aims to reduce petrol and diesel consumption by gradually replacing the vehicle fleet with more sustainable vehicles, thereby reducing emissions associated with scope 1 of the carbon footprint.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05, E1-4_20)	Unit of measure (MDR-T_03)
Absolute	9,089	tCO_2eq
Base year (MDR-T_06, E1-4_20)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2021	2023-2050	2026 target: 10 % reduction in petrol and diesel consumption. 2030 target: 61 % reduction in petrol and diesel A consumption.

% Covered scope 1	% Covered scope 2	% Covered scope 3	Calculation method scope 2 (E1-4_09, E1-4_10)	Type of gases covered (E1-4_18, E1-4_25)
100 %	100 %	N/A	N/A	Methane, nitrous oxide and carbon dioxide.

Description and relationship to policies (MDR-T_01, E1-4_01)	The target is aligned with FCC Construcción's Climate Change Strategy, specifically with the strategic line aimed at climate change mitigation.

REDUCE PETROL AND DIESEL CONSUMPTION (continued)	
GHG inventory and scope limit (MDR-T_04, E1-4_18)	This target applies to the entire organisation. FCC Construcción plans to continue monitoring and reporting fossil and renewable fuel consumption in order to understand the organisation's performance and assess the need to take more ambitious measures if the established targets are not achieved. Consistency with the emissions inventory is ensured as this measure directly affects fuel consumption (scope 1 emissions).
Scientific basis (MDR-T_10, E1-4_22)	The target is based on science.
Climate scenarios (E1-4_22)	The target is compatible with limiting global warming to 1.5 °C. Different climate scenarios based on the IPCC have been identified. 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 emissions development.
Sectoral decarbonisation trajectory (E1-4_22)	The target is aligned with a sectoral decarbonisation pathway, although it does not have external assurance.
Decarbonisation levers (E1-4_23, E1-4_24)	The main levers for decarbonisation are the gradual replacement of the vehicle fleet with more sustainable options, the integration of emission reduction criteria into policies for the rental and/or acquisition of vehicles for construction work, and the prioritisation of more modern and efficient machinery that allows for the use of clean energy and reduces fossil fuel consumption. Other important measures include monitoring and reporting fossil fuel and renewable energy consumption to understand the organisation's performance and promoting investment in R&D&I projects.
Methodologies (MDR-T_09)	The TCFD recommendations have been followed. In the context of the preparation and development of CC mitigation targets, a comprehensive study of CC risks and opportunities has been carried out, as well as the economic impact these may have on assets and investors.
Stakeholders (MDR-T_11)	Stakeholders have not participated in the target-setting process.
Changes (MDR-T_12, E1-4_21)	There have been no changes to the target or associated metrics.

REDUCE PETROL AND DIESEL CONSUMPTION (continued)	
Performance and progress (MDR-T_13)	Every year, FCC Construcción reviews the status of the system on a quarterly basis and publishes an annual System Review Report, which analyses the status and results of operations for review by senior management. In addition, an FCC Construcción Sustainability Strategy Monitoring Committee has been created to monitor compliance with the Sustainability Strategy using the indicators established for this purpose.

PROMOTE THE EVOLUTION OF CONVENTIONAL ELECTRICITY SOURCES TOWARDS 100 % RENEWABLE ALTERNATIVES

Target: (MDR-T_02, E1-4_02, E1-4_03, E1-4_09)
This target aims to implement the purchase of electricity with guarantees of origin in all countries where it operates, achieving a 100 % reduction in non-renewable electricity consumption compared to 2021.

Type of target (MDR-T_03, E1-4_03)	Reference value (MDR-T_05, E1-4_20)	Unit of measure (MDR-T_03)
Absolute	3,491	tCO_2eq
Base year (MDR-T_06, E1-4_20)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2021	2023-2050	2026 target: 29 % increase in renewable energy consumption. 2030 target: 65 % increase in renewable energy consumption.

% covered scope 1	% covered scope 2	% covered scope 3	Calculation method scope 2 (E1-4_09)	Type of gases covered (E1-4_18, E1-4_25)
N/A	100 %	N/A	Location	Methane, nitrous oxide and carbon dioxide.

Description and relationship to policies (MDR-T_01, E1-4_01)	The target is aligned with FCC Construcción's Climate Change Strategy, specifically with the strategic line aimed at climate change mitigation.

PROMOTE THE EVOLUTION OF CONVENTIONAL ELECTRICITY SOURCES TOWARDS 100 % RENEWABLE ALTERNATIVES (continued)	
GHG inventory limit and scope (MDR-T_04, E1-4_18)	By purchasing energy from 100 % renewable sources at the organisational level, in all countries where the Construction Area operates and has implemented the SGMA, progress has been made in reducing the carbon footprint.
Scientific basis (MDR-T_10, E1-4_22)	The target is based on science.
Climate scenarios (E1-4_22)	The target is compatible with limiting global warming to 1.5 °C. Different climate scenarios based on the IPCC have been identified. 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 emissions development.
Sectoral decarbonisation trajectory (E1-4_22)	The target is aligned with a sectoral decarbonisation pathway, although it does not have external assurance.
Decarbonisation levers (E1-4_23, E1-4_24)	The main levers for decarbonisation are to implement the purchase of electricity with guarantees of renewable origin in headquarters and fixed centres and to increase the use of electricity consumed from renewable sources by 50 % in projects where feasible.
Methodologies (MDR-T_09)	The TCFD recommendations have been followed. In the context of preparing and developing CC mitigation targets, a comprehensive study has been carried out on the risks and opportunities of CC, as well as the economic impact these may have on assets and investors.
Stakeholders (MDR-T_11)	Stakeholders have not participated in the target-setting process.
Changes (MDR-T_12, E1-4_21)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Every year, FCC Construcción reviews the status of the system on a quarterly basis and publishes an annual System Review Report, which analyses the status and results of operations for review by senior management. In addition, an FCC Construcción Sustainability Strategy Monitoring Committee has been created to monitor compliance with the Sustainability Strategy using the indicators established for this purpose.

OBTAIN THE MITECO "COMPENSO" SEAL

Target: (MDR-T_02, E1-4_02, E1-4_03)
This target is to obtain the MITECO *"Compenso"* seal by neutralising/offsetting the amount of CO_2 emissions generated by Áridos de Melo, a subsidiary of the Construction Area.

Type of target (MDR-T_03, E1-4_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	N/A	N/A
Base year (MDR-T_06, E1-4_20)	**Period of application** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	2026	N/A

Description and relationship to policies (MDR-T_01)	The target is aligned with FCC Construcción's Climate Change Strategy, specifically with the strategic line aimed at climate change mitigation.
Scope (MDR-T_04)	This target applies to the entire organisation, seeking to offset emissions.
Scientific basis (MDR-T_10)	The target is not based on science.
Methodologies (MDR-T_09)	The target has been defined based on the context analysis carried out at Áridos de Melo and is based on the opportunity identified: to meet the demand for sustainable products in the construction market.
Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of setting the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The monitoring of the action plans for the targets is reviewed every six months. They are updated annually if there have been significant changes or if the targets are postponed and/or require an extension of the deadlines for their achievement.

PROMOTE ENERGY EFFICIENCY AND REDUCE GHG EMISSIONS IN THE MANUFACTURE OF BITUMINOUS MIXTURES

Target: (MDR-T_02)
This target aims to reduce GHG emissions and improve energy efficiency at Áridos de Melo, a subsidiary of the Construction Area.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Intensity	15,055,530	kWh/year
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2024	2024-2025	N/A

Description and relationship to policies (MDR-T_01)	The target is to electrify the manufacture of bituminous mixtures, replacing the use of natural gas with electrical energy within the organisation. This measure is in line with climate and energy policies that promote decarbonisation, as it reduces direct greenhouse gas emissions and improves the energy efficiency of the process. Furthermore, by relying on the national electricity mix, the organisation contributes to the energy transition and climate change commitments established at the state and European level, thus reinforcing the consistency of the target with these policies.
GHG inventory limit and scope (MDR-T_04)	The target covers the manufacture of bituminous mixtures carried out within the operational limits of the organisation and only includes the company's own activities. Its scope includes Scope 1 GHG emissions generated in this production process, focusing mainly on CO_2 reduction, with an estimated decrease of 181.8 t CO_2/year according to Spain's official emission factor, as well as CH_4 reduction, equivalent to approximately 34 t CO_2e/year, and to a lesser extent N_2O. The geographical boundary covers only the facilities where manufacturing takes place.
Scientific basis (MDR-T_10)	The target is not based on science.

PROMOTE ENERGY EFFICIENCY AND REDUCE GHG EMISSIONS IN THE MANUFACTURE OF BITUMINOUS MIXTURES (continued)

Methodologies (MDR-T_09)	The target has been defined considering the context analysis carried out at Áridos de Melo and the significant environmental aspects of the activity.
Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of setting the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The monitoring of the action plans for the targets is reviewed every six months. They are updated annually if there have been significant changes or if the targets are postponed and/or require an extension of the deadlines for their achievement.

PROMOTE THE DECARBONISATION OF THE SUPPLY CHAIN

Target: (MDR-T_02)
This target aims to reduce GHG emissions by reducing the transport distance for supplying the product to the construction site by 6 kilometres.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Intensity	25	km
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2024	2024-2025	N/A

PROMOTE THE DECARBONISATION OF THE SUPPLY CHAIN (continued)	
Description and relationship to policies (MDR-T_01)	The target is aligned with the fight against climate change by reducing emissions associated with outsourced concrete transport by decreasing the average delivery distance by 6 km. This measure contributes directly to the mitigation of CO_2 emissions by reducing fossil fuel consumption in an activity that is classified as a Scope 3 indirect emission, according to the *GHG Protocol*, as it is outside the operational control of the organisation. The reduction in distance travelled implies a proportional decrease in the greenhouse gases generated in this logistics phase, reinforcing the decarbonisation targets.
Scope (MDR-T_04)	The target focuses on the transport of concrete by external companies, an activity that falls outside the operational boundaries of the organisation and is classified as a Scope 3 emission. It includes indirect emissions generated during subcontracted transport, mainly carbon dioxide, as well as methane and nitrous oxide in smaller proportions.
Scientific basis (MDR-T_10)	The target is not based on science.
Metodologías (MDR-T_09)	The target has been defined considering the context analysis carried out at Áridos de Melo and the significant environmental aspects of the activity.
Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of setting the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The monitoring of the action plans for the targets is reviewed every six months. They are updated annually if there have been significant changes or if the targets are postponed and/or require an extension of the deadlines for their achievement.

REDUCE SCOPE 1, 2 AND 3 EMISSIONS

Target: (MDR-T_02, E1-4_02, E1-4_04, E1-4_07, E1-4_13, E1-4_16)

Matinsa: This target aims to reduce scope 1 and 2 emissions by 2 % annually and scope 3 emissions by 1 % at Matinsa, a subsidiary of the Construction Area.

Prefabricados Delta: The first target is to reduce direct Scope 1 emissions by replacing the curing system with one that has a lower impact, which would allow for an approximate reduction of 25 %. The second target focuses on reducing indirect Scope 2 emissions by improving electrical efficiency, including a new transformer and optimising consumption, to achieve an estimated reduction of 3 %.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05, E1-4_20)	Unit of measure (MDR-T_03)
Relative	**Matinsa:** Scopes 1 and 2: 5,018 Scope 3: 16,085 **Prefabricados Delta:** Scope 1: 3.49 Scope 2: 13.37	**Matinsa:** tCO_2eq **Prefabricados Delta:** Scope 1: $kgCO_2eq$/t railway sleeper product Scope 2: $kgCO_2eq$/t THACC

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/provisional targets (MDR-T_08)
Matinsa: 2022 **Prefabricados Delta:** 2023	**Matinsa:** 2022-2026 **Prefabricados Delta:** 2024-2028	N/A

% covered scope 1	% covered scope 2	% covered scope 3	Calculation method scope 2 (E1-4_13)	Type of gases covered (E1-4_18, E1-4_25)
Matinsa: 24 % **Prefabricados Delta:** 25 %	**Matinsa:** 24 % **Prefabricados Delta:** 3 %	**Matinsa:** 76 %	**Matinsa**: Market	**Matinsa y Prefabricados Delta:** Targets calculated in tCO_2eq, covering gases such as methane, nitrous oxide and carbon dioxide.

REDUCE SCOPE 1, 2 AND 3 EMISSIONS (continued)	
Description and relationship to policies (MDR-T_01, E1-4_01)	**Matinsa:** Matinsa's actions focus on protecting the environment and reducing its environmental footprint through sustainable management and efficient use of natural resources, climate change mitigation and adaptation, protection of biodiversity and ecosystems, pollution prevention and promotion of the circular economy. **Prefabricados Delta:** The target is aligned with the negative impact on climate change, seeking to reduce GHG emissions.
GHG inventory limit and scope (MDR-T_04, E1-4_18)	**Matinsa:** The consistency of the target is ensured by including all significant activities and consumption in the calculation of GHG emissions, which is reviewed annually, ensuring that the inventory reflects a true picture of the company's total emissions and that the target applies to all of them. The scope of the target covers the entire Area, including its activities in the United Kingdom. **Prefabricados Delta:** Indirect emissions necessary for a user to make meaningful comparisons have been considered (information on GHGs in the inventory). Applies to concrete sleeper manufacturing activities (Scope 1 and 2).
Scientific basis (MDR-T_10, E1-4_22)	**Matinsa:** The target is science-based. **Prefabricados Delta:** The target is not science-based.
Climate scenarios (E1-4_22)	**Matinsa:** The target is compatible with limiting global warming to 1.5°C. **Prefabricados Delta:** The target is compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation trajectory (E1-4_22)	**Matinsa:** The target is not aligned with a sectoral decarbonisation pathway and does not have external assurance. **Prefabricados Delta:** n/a
Decarbonisation levers (E1-4_23, E1-4_24)	**Matinsa:** The main drivers of decarbonisation, in line with Matinsa's System of Good Environmental Practices, are the reuse of materials, preventive and optimised maintenance of machinery, and the replacement of fossil fuels in mobile sources. Other notable measures include the renewal of the fleet with electric and hybrid vehicles, the contracting of electricity with a guarantee of renewable origin, and the self-production of renewable electricity through the installation of solar panels. **Prefabricados Delta:** Currently, an alternative curing system based on new technologies is being sought, with no definitive option yet.

REDUCE SCOPE 1, 2 AND 3 EMISSIONS (continued)	
Methodologies (MDR-T_09)	**Matinsa:** GHG emissions have been calculated using the official MITECO calculator, supplemented with emission factors from other internationally recognised sources, such as DEFRA and sectoral databases such as SimaPro. In addition, technological evolution scenarios aimed at reducing emissions have been incorporated. **Prefabricados Delta:** An alternative curing system based on new technologies is currently being sought, with no definitive option yet.
Stakeholders (MDR-T_11)	**Matinsa:** Customers have participated in the target-setting process through contract requirements. **Prefabricados Delta:** Stakeholders have not participated in the target-setting process.
Changes (MDR-T_12)	There have been no changes to any of the targets or their associated metrics.
Performance and progress (MDR-T_13)	**Matinsa:** In 2023, the 2 % target for Scopes 1 and 2 was exceeded, as the annual reduction percentage for emissions avoided through the application of Good Practices was 2.67 %. Regarding Scope 3, there was a 64.2 % increase in emissions. This is because Scope 3 emissions are greatly affected by corrective maintenance, which is unpredictable and varies annually. In 2024, the sum of Scope 1 and 2 emissions has increased and Scope 3 emissions have decreased. **Prefabricados Delta:** This is a long-term target. Currently, an alternative curing system based on new technologies is being sought, with no definitive option yet.

MINIMISE THE PRODUCTION OF HAZARDOUS WASTE GENERATED

Target: (MDR-T_02)

This target aims to reduce the waste generated in the painting process at Megaplás, a subsidiary of the Construction Area, to less than 10 tonnes by using more sustainable alternatives to the liquid paint booth.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	33	t
Base year (MDR-T_06)	**Period of application** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	3 years	N/A

Description and relationship to policies (MDR-T_01)	The target is directly aligned with the policy objective, as it establishes a quantitative value and a specific action to achieve it. While the objective defines the general intention to minimise environmental impact, the target concretises this intention in a measurable reduction of waste, setting it at less than 10 tonnes, and in the implementation of more sustainable solutions.
Scope (MDR-T_04)	Consistency is ensured by integrating the target within the scope defined by the organisation's greenhouse gas (GHG) emissions inventory. The target of reducing waste generated in the painting process and seeking more sustainable alternatives is directly related to indirect emissions (Scope 3) associated with waste management and the consumption of materials and energy in the production process.
Scientific basis (MDR-T_10)	The target is science-based. Although the target is not directly linked to a specific emissions reduction calculation compatible with the 1.5 °C trajectory established by the Paris Agreement, it is aligned with global climate change mitigation strategies by promoting more efficient and sustainable processes.
Methodologies (MDR-T_09)	Data on hazardous waste generated in recent years has been used, as well as data from the paint booth itself.
Stakeholders (MDR-T_11)	The workers in the painting section are aware of the initiative, and this solution has been discussed with them.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Quotes have been requested for the replacement of the liquid paint booth, remodelling it in such a way as to eliminate the waste generated in the paint booth, namely cleaning sludge.

E2 - Pollution

Environment Area

ACHIEVE A 100 % LOW-EMISSION VEHICLE FLEET

Target: (MDR-T_02, E2-3_09)

The target is voluntary and consists of achieving a 100 % low-carbon vehicle fleet by 2050, i.e. vehicles with an "ECO" or "zero emissions" label (CNG, hybrid or electric vehicles).

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	14	% de vehículos de la flota bajos en emisiones de carbono
Base year (MDR-T_06)	**Period of application** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2017	2017-2050	2030 target: 50 % of the fleet

Description and relationship to policies (MDR-T_01)	The goal of achieving a 100 % low-emission fleet contributes to the fulfilment of the commitments set out in the 2050 Sustainability Strategy, in the area of Pollution.
Scope (MDR-T_04)	The target applies to all FCCenviro Atlantic activities in Spain, Portugal and France, and involves its upstream value chain (vehicle and machinery suppliers).
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	FCCenviro Atlantic has simulated a set of possible GHG emission scenarios against a variety of measures.
Stakeholders (MDR-T_11)	The Machinery and Purchasing Departments have participated in defining the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.

ACHIEVE A 100 % LOW-EMISSION VEHICLE FLEET (continued)	
Performance and progress (MDR-T_13)	In 2024, the proportion of CNG, electric and hybrid vehicles in the total fleet reached 20.3 %. In 2025, the proportion of ECO-labelled and zero-emission vehicles in FCCenviro Atlantic's total fleet reached 31.25 %, corresponding to 20.68 % ECO vehicles and 10.57 % zero-emission vehicles.
Aspects related to the target	**Prevention and control of atmospheric pollutants and their respective specific loads (E2-3_01):** the greening of the fleet will reduce the emission of pollutants into the atmosphere. **Prevention and control of water pollutants and their respective specific loads (E2-3_02):** not relevant. **Prevention and control of soil contaminants and their respective specific loads (E2-3_03):** unrelated aspect. **Prevention and control of substances of concern and substances of very high concern (E2-3_04):** unrelated aspect.

INTEGRATE ENVIRONMENTAL IMPROVEMENT COMMITMENTS

Target: (MDR-T_02, E2-3_09)

The target is voluntary and covers a series of commitments:

Reduce carbon impact by having 60 % of the fleet using green fuels and 75 % of workforce trained in eco-driving.

Optimise waste management by ensuring that 100 % of agencies are equipped with a selective waste separation system.

Reduce energy consumption by decreasing electricity consumption by 5 %.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	-	% green fuels in the fleet % of workforce trained in eco-driving % of agencies with selective waste separation systems % reduction in electricity consumption

Base year (MDR-T_06)	Application period (MDR-T_07)	Intermediate/provisional targets (MDR-T_08)
2024	2024-2030	There are no intermediate targets.

INTEGRATE ENVIRONMENTAL IMPROVEMENT COMMITMENTS (continued)	
Description and relationship to policies (MDR-T_01)	The Environmental Policy is in line with the targets established at management meetings (CSR committee).
Scope (MDR-T_04)	FCC Environnement (France). The geographical scope of the policy covers the areas of activity in three French regions: Île-de-France, Hauts-de-France and Rhône-Alpes.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	Alignment with local regulations (customer requirements, budget, geographical area) and national regulations, such as the tertiary decree.
Stakeholders (MDR-T_11)	Stakeholders have participated in the formulation of targets through CSR committees, supplier evaluations and customer satisfaction surveys.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The commitments for this target were defined in early 2024. In 2025, awareness-raising actions on eco-driving and sustainable mobility were launched, targeting drivers as part of a progressive approach until 2030. Between 2024 and 2025, FCC's total energy consumption was reduced by around 3 % thanks to organisational and optimisation measures, putting the company on track to achieve the 5 % reduction target in 2030, subject to adjustments based on results. Furthermore, in 2025, 30 % of the fleet was using low-emission alternative fuels, a percentage that is expected to increase progressively with future additions, such as the first electric refuse collection lorries in 2026.
Aspects related to the target	**Prevention and control of air pollutants and their respective specific loads** (E2-3_01): these are described in the principles of the management system policy. **Prevention and control of water pollutants and their respective specific loads** (E2-3_02): described in the principles of the management system policy **Prevention and control of soil pollutants and their respective specific loads** (E2-3_03): unrelated aspect **Prevention and control of substances of concern and substances of very high concern** (E2-3_04): unrelated aspect.

REDUCE SITES IN CATEGORIES D, E AND F OF THE COMPLIANCE SCHEME

Target: (MDR-T_02, E2-3_09)

The target is voluntary and consists of reducing the number of sites classified in categories D, E and F of the Compliance Classification Scheme compared to the previous year.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	13	Number of sites
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2022	2022-2029	Reduce the number of permit violations.

Description and relationship to policies (MDR-T_01)	This target is specified in the FCC Environment UK SHEQ Policy Statement.
Scope (MDR-T_04)	All landfills operated by FCC Environment UK have an environmental permit and are subject to inspections by the Environment Agency (EA). The EA uses a scoring system to classify landfills into bands from A to F.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The necessary corrective measures are identified, determining how long it will take to implement them. The data sources used are the CCS (Compliance Classification Scheme) scores recorded in the CAR (Compliance Assessment Report) forms. The reduction trajectory is in line with the targets of the regulatory body (Environment Agency).
Stakeholders (MDR-T_11)	The target takes stakeholders into account. In fact, the procedure for identifying aspects and impacts requires the identification of risks, opportunities and interested parties (such as regulators, communities, authorities, shareholders), involving them in the assessment of aspects.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.

REDUCE SITES IN CATEGORIES D, E AND F OF THE COMPLIANCE SCHEME (continued)

Performance and progress (MDR-T_13)	The target is monitored throughout the year and reported monthly. However, the final annual performance of the target is not known until the end of February of the following year. The following data shows the number of sites since 2022: 2022: 13 2023: 6 2024: 9 (year of acquisition) 2025: 5
Aspects related to the target	**Prevention and control of atmospheric pollutants and their respective specific loads** (E2-3_01): all landfill permits have controls and limits for emissions to the atmosphere, so reducing the number of landfills in categories D, E and F improves compliance standards. **Prevention and control of water pollutants and their respective specific loads** (E2-3_02): all landfill permits have controls and limits for emissions to the atmosphere, so reducing the number of landfills in categories D, E and F improves compliance standards. **Prevention and control of soil pollutants and their respective specific loads** (E2-3_03): all landfill permits have controls and limits for emissions to the atmosphere, so reducing the number of landfills in categories D, E and F improves compliance standards. **Prevention and control of substances of concern and substances of very high concern** (E2-3_04): not applicable.

INCREASE LANDFILL COMPACTION

Target: (MDR-T_02, E2-3_09)

The target is voluntary and consists of maintaining landfill compaction at 1.44 t/m³.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	0.80	t/m³
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2004	2004-2032	There are no intermediate targets

Description and relationship to policies (MDR-T_01)	The target is related to the Environmental Policy according to ISO 14001, as it contemplates improving the compaction of the landfill, which will increase its current capacity and stability and reduce its environmental impact.
Scope (MDR-T_04)	FCC Environment CEE (Romania). By compacting to a higher percentage and optimising landfill, better services are provided for the upstream and downstream value chain at regional and county level in Romania.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The methodology and assumptions relate to the ongoing monitoring of the landfill (active and recultivated areas), its stability and the volume of waste deposited in order to make the most of the landfill, maximise its capacity and extend its useful life.
Stakeholders (MDR-T_11)	Internal stakeholders, national management and technical services have participated in defining the target.
Cambios (MDR-T_12)	There have been no changes to the target or associated metrics.

INCREASE LANDFILL COMPACTION (continued)

Performance and progress (MDR-T_13)	FCC Environment CEE (Romania) monitors the compaction percentage every six months using topographical and 3D measurements in order to compare the initial targets, progress and changes, and intervene if there is a change in the trend.
Aspects related to the target	**Prevention and control of atmospheric pollutants and their respective specific loads** (E2-3_01): FCC Environment CEE (Romania), as the operator of the Arad and Ianca waste landfills, is implementing the procedure for the compaction of waste exceeding 0.8 t/m³, as established in the National Waste Disposal Standard (757/2004). **Prevention and control of water pollutants and their respective specific loads** (E2-3_02): by capturing all leachate from the Arad and Ianca landfills and treating it at the wastewater treatment plant, FCC Environment CEE (Romania) prevents and controls water pollutants. **Prevention and control of soil pollutants and their respective specific loads** (E2-3_03): through this procedure, landfill space is managed efficiently, ensuring stability, reducing the space occupied and increasing the volume of waste landfilled, weekly coverage of active areas, which contributes to reducing the impact on the soil. **Prevention and control of substances of concern and substances of very high concern** (E2-3_04): unrelated aspect.

E3 - Water and marine resources

Environment Area

PROMOTE EFFICIENT WATER USE

Target: (MDR-T_02, E3-3_08)

This is a voluntary target that aims to ensure that by 2050, 100 % of water consumption comes from sources other than the mains water supply and to achieve zero discharge through the application of wastewater recirculation techniques in the relevant services.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	26	% water consumption from alternative sources
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2016	2016-2050	2025 target: identify and quantify 100 % of water consumption. 2030 target: achieve 50 % of water consumption from alternative sources.

Description and relationship to policies (MDR-T_01)	FCCenviro Atlantic, in its Management Policy, promotes the sustainable use of the natural resources necessary for its activity. For this reason, in its Strategy it has made demanding commitments to reduce mains water consumption and promote the use of water from alternative sources to address water stress.
Scope (MDR-T_04)	FCCenviro Atlantic – Spain and Portugal.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	FCCenviro Atlantic has identified a series of measures to achieve the percentages of water consumption from alternative sources proposed in the target. These were set based on an internal study that took into account an ambition benchmark from other similar companies, regulations and market trends.

PROMOTE EFFICIENT WATER USE (continued)

Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of defining the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	In 2025, 28.1 % of water consumption was covered by alternative sources. In 2016 (base year), the percentage was 26 %, meaning that the indicator has evolved positively.
Topic related to the target (E3-3_01, E3-3_02, E3-3_03)	The target is related to the management of material impacts, risks and opportunities related to areas at risk of water scarcity, including water quality.

Water Area

REDUCE WATER CONSUMPTION

Target: (MDR-T_02, E3-3_08)

This is a voluntary target consisting of two distinct targets to be achieved by 2026: to reduce the percentage of non revenue water (NRW) in the total volume of water injected into the distribution network to 25.5 % and to reduce the volume of unregistered water per kilometre of network to 11.85 m³/km/day.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	1: 28.36 2: 11.84	1: % NRW over total water volume. 2: m³/km/day
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2023	2026	2024 target: 26.5 % (target 1) and 11.95 m³/km/day (target 2). 2025 target: 26 % (goal 1) and 11.90 m³/km/day (goal 2). 2026 target: 25.5 % (goal 1) and 11.85 m³/km/day (goal 2).

REDUCE WATER CONSUMPTION (continued)	
Description and relationship to policies (MDR-T_01)	These relate to the Policy's objective of efficient water management, implementing practices that ensure optimisation of water use and minimisation of losses to guarantee that water is not wasted.
Scope (MDR-T_04)	The targets apply to all Aqualia's activities. Specifically, to all water supply contracts operated by Aqualia that are at least 5 years old.
Scientific basis (MDR-T_10)	The targets have no scientific basis.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on climate risk analyses and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11)	The Aqualia 2023-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in defining its indicators and targets.
Changes (MDR-T_12)	There have been no changes to the targets or associated metrics.
Performance and progress (MDR-T_13)	Regular data recording allows for analysis of the Strategic Plan's progress and the establishment of appropriate corrective measures. In the case of the target of reducing the percentage of non-revenue water (NRW) in relation to the total volume of water injected into the distribution network, this stands at 29.42 %, while the target of reducing the volume of non-revenue water per kilometre of network stands at 11.65 m^3/km/day.
Topic related to the target (E3-3_01, E3-3_02, E3-3_03)	The targets are related to the efficiency of the distribution network because, on the one hand, they aim to progressively reduce the percentage of non-revenue water (NRW) in relation to the total volume of water injected into the distribution network, while, on the other hand, they seek to reduce the volume of non-revenue water per kilometre of network.

E4 - Biodiversity and ecosystems

Water Area

DEVELOP PROJECTS FOR THE PROTECTION OF BIODIVERSITY AND THE RECOVERY OF ECOSYSTEMS

Target: (MDR-T_02)

This is a voluntary target, which consists of implementing five new projects each year aimed at protecting biodiversity and restoring ecosystems during the period 2024-2026, within the framework of Aqualia's Strategic Sustainability Plan (PESA).

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	5	Number of new projects/year
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2023	2024-2026	Annual target: 5 new projects

Description and relationship to policies (MDR-T_01)	The target is to establish 5 new biodiversity protection and ecosystem recovery projects each year and is related to the commitment to "Protect natural resources, biodiversity and ecosystems by promoting initiatives to restore environments and prioritising nature-based solutions", as defined in Aqualia's Sustainability Policy.
Scope (MDR-T_04)	Target with scope across all Aqualia's own operations.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	N/A
Stakeholders (MDR-T_11)	In order to draw up Aqualia's Strategic Sustainability Plan (PESA) 2024-2026, a process of active and continuous listening to the company's stakeholders was carried out, which facilitated the identification of the most important environmental, social and governance issues.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.

DEVELOP PROJECTS FOR THE PROTECTION OF BIODIVERSITY AND THE RECOVERY OF ECOSYSTEMS (continued)	
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholder expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to ongoing updates. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored. By 2025, six biodiversity-related projects have been carried out.
Ecological thresholds (E4-4_01, E4-4_02, E4-4_03, E4-4_04)	No ecological thresholds or impact allocations were applied when setting the target.
National policies and legislation (E4-4_05)	The target is not based on or aligned with the Kunming-Montreal Global Biodiversity Framework or other national policies and legislation related to biodiversity and ecosystems.
RELATIONSHIP WITH THE IROS (E4-4_06)	The projects to be developed under this target may be of different nature and each has a different relationship with material impacts, risks and opportunities.
Biodiversity offsets (E4-4_08)	No biodiversity offsets have been used to set this target.
Mitigation hierarchy (E4-4_09)	The target corresponds to the mitigation hierarchy level of minimisation and restoration.

E5 - Resource use and circular economy

Environment Area

MEET THE EU'S 2035 TARGETS FOR WASTE MANAGEMENT

Target: (MDR-T_02, E5-3_13)

This target is mandatory and aims to achieve the targets set by the EU for 2035 in relation to waste management. Specifically, the aim is to allocate at least 65 % of municipal waste to preparation for reuse and recycling, and to limit landfill to a maximum of 10 % of the waste generated, which means increasing energy recovery to 25 %. To meet these targets, FCC Medio Ambiente (Spain) and FCC Meio Ambiente (Portugal) will support local authorities in prioritising biological treatment, increasing recycling and progressively reducing landfill.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	37,45 30,10	% destined for recycling or landfill
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Metas intermedias/ provisionales** (MDR-T_08)
2019	2019-2035	2025 targets: Recycle 55 % of waste and limit landfill to 40 %. 2030 targets: Recycle 60 % of waste and limit landfill to 20 %.

Description and relationship to policies (MDR-T_01)	The goal is in line with the targets of the European Directives, which require increased preparation for reuse and recycling and reduced landfill disposal. FCC Medio Ambiente (Spain) and FCC Meio Ambiente (Portugal) translate these requirements into progressive scenarios that prioritise biological treatment, increased recycling and energy recovery, enabling local authorities to adapt their management and move towards meeting the milestones set for 2025, 2030 and 2035.
Scope (MDR-T_04)	The scope covers the waste management activities, both collection and treatment, of FCC Medio Ambiente (Spain) and FCC Meio Ambiente (Portugal).
Scientific basis (MDR-T_10)	The target has a scientific basis.

MEET THE EU'S 2035 TARGETS FOR WASTE MANAGEMENT (continued)	
Methodologies (MDR-T_09)	To facilitate the composition of the treatment structure, three scenarios have been considered: – Comprehensive waste treatment through mechanical treatment and subsequent composting or biomethanisation. Only a maximum of 35 % of the waste generated will be disposed of in landfills, and the rest will be treated for energy recovery. – Comprehensive waste treatment through mechanical treatment and subsequent composting or biomethanisation. Only a maximum of 10 % (target for 2035) of the waste generated will be disposed of in landfills, with the rest undergoing energy recovery treatment. – In this scenario, local authorities will make substantial changes to their selective collection models. Waste streams that are not managed through the selective collection model will be treated by mechanical treatment and subsequent composting or biomethanisation.
Stakeholders (MDR-T_11)	Stakeholders have participated in the process of setting the target through the development of Directive 2018/851 on waste.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Continuous monitoring is carried out: in 2019, 30.10 % of the waste managed at the facilities was sent to landfill; in 2024, the figure fell to 21.35 %; and in 2025, the figure was 21.04 %, showing a positive trend. The figure is calculated taking into account total plant inputs and outputs divided between recovery as the final destination or landfill as the final destination. This indicator means that of the 100 % of waste entering the plants in 2025, 21.04 % ended up in landfill, while the rest was recovered with any R treatment code (recycling, energy recovery, preparation for recycling, etc.).
Waste hierarchy (E5-3_09)	The waste hierarchy level of the target is as follows: reuse, recycling, composting and recovery.
Resource inputs and outputs (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 relates to resource inputs and outputs, specifically waste management, including preparation for appropriate treatment.

Water Area

INCREASE SLUDGE RECOVERY IN WWTPs

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to progressively increase the amount of sludge recovered from the total sludge produced in the company's WWTPs, with a target of 98 % by 2026.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	89	% of sludge recovery
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Metas intermedias/ provisionales** (MDR-T_08)
2023	2024-2026	2025 target: 90 % of sludge recovered

Description and relationship to policies (MDR-T_01)	The target is related to Aqualia's Sustainability Policy, specifically to the commitment to promote processes and practices aimed at preventing and reducing pollution, improving environmental performance, resource use, biodiversity protection, and energy and climate performance.
Scope (MDR-T_04)	The scope covers all Aqualia's operations.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The goals were defined with reference to current regulations, applying the analysis of applicable legal requirements as a methodology.
Stakeholders (MDR-T_11)	Stakeholders participated in the goal-setting process through active and continuous listening during the development of the Aqualia Strategic Sustainability Plan (PESA) 2024-2026.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is monitored annually and continuously, undergoing review to assess the degree of compliance with the targets, identify possible deviations and apply the necessary corrective measures.
Waste hierarchy (E5-3_09)	The target falls within the waste hierarchy at the level of recovery for other purposes.

INCREASE SLUDGE RECOVERY IN WWTPs (continued)

Resource inputs and outputs (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 inputs and outputs and, specifically, to increasing the design of circular products. In this case, it involves the recovery of sludge produced at Aqualia's WWTPs, which is mainly used in agriculture. Only sludge for which no suitable treatment is available is sent to landfill.

INCREASE THE USE OF REUSED WATER

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to achieve a 2 % annual increase in the use of reused water.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure[46] (MDR-T_03)
Relative	72,290,583	m³
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Metas intermedias/ provisionales** (MDR-T_08)
2023	2024-2026	-

Description and relationship to policies (MDR-T_01)	The target is related to Aqualia's Sustainability Policy, specifically to the commitment to promote efficient water management through practices aimed at optimising its use and minimising losses. In this way, it contributes to ensuring responsible consumption and avoiding any waste, in line with the commitment to "not waste a single drop" set out in the policy.
Scope (MDR-T_04)	The scope covers all Aqualia's operations.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	N/A.
Stakeholders (MDR-T_11)	Stakeholders participated in defining the target through a process of active and continuous listening during the development of the Aqualia Strategic Sustainability Plan (PESA) 2024-2026.

[46] The 2 % increase is calculated on the basis of the reference value expressed in m³, using this figure as the basis for assessing the degree of compliance with the target.

INCREASE THE USE OF REUSED WATER (continued)

Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is monitored annually and continuously, undergoing review to assess the degree of compliance with the targets, identify possible deviations and apply the necessary corrective measures.
Waste hierarchy (E5-3_09)	The target is part of the waste hierarchy at the level of preparation for reuse.
Resource inputs and outputs (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 not related to resource inputs and outputs.

Construction Area

PROMOTE WASTE RECOVERY

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to achieve 100 % recovery of the waste generated.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	56,72	% de valorización de residuos
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2023-2050	2026 target: 100 % of works covered by the waste management procedure. Prepare for reuse, recycling and/or other forms of recovery more than 70 % of non-hazardous CDW (excluding soil). Recover 90 % of the volume of soil.

PROMOTE WASTE RECOVERY (continued)	
Description and relationship to policies (MDR-T_01)	The target is related to FCC Construcción's Environmental Policy, specifically the commitment to promote the transition away from the use of virgin resources, including increasing the use of recycled resources, as well as minimising and recovering waste.
Scope (MDR-T_04)	The scope covers all works under FCC Construcción's management system worldwide.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The definition of the target is based on alignment with the requirements of Waste Law 7/2022, as well as with the requirements established in the European Taxonomy Circular Economy Regulation.
Stakeholders (MDR-T_11)	This target is being developed in collaboration with stakeholders such as employees, subcontractors and suppliers. The aim is to involve workforce and subcontractors in improving waste separation on site and in offices through training and awareness campaigns for our own workforce, incorporating specific requirements into contracts with suppliers. FCC Construcción is also a member of the *Asociación de Empresas Constructoras y Concesionarias de Infraestructuras* (SEOPAN, Association of Construction Companies and Infrastructure Concessionaires), where different issues are addressed collaboratively with other companies.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	No performance data are available yet.
Waste hierarchy (E5-3_09)	As FCC Construcción is aligned with the re*SOLVE Programme*, it applies the following hierarchy: Regenerate, Share, Optimise, Digitise, Replace, Close the loop.
Resource inputs and outputs (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 relates to resource inputs and outputs, specifically waste management, including preparation for appropriate treatment.

PROMOTE THE USE OF RESPONSIBLE MATERIALS

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to achieve more than 90 % use of responsible, recycled or recyclable materials.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	Not available	% of responsible, recycled or recyclable materials used
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets**
2024	2024-2050	2026 Target: Offer responsible, recycled and/or sustainable material options on construction sites that account for more than 10 % of total construction materials.

Description and relationship to policies (MDR-T_01)	The target is related to FCC Construcción's Environmental Policy and, specifically, to the commitments made in relation to sustainable sourcing and the use of renewable resources.
Scope (MDR-T_04)	The scope covers the works, subcontractors and customers linked to FCC Construcción.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The definition of the target is based on alignment with the requirements of Waste Law 7/2022, as well as with the requirements established in the European Taxonomy Circular Economy Regulation.
Stakeholders (MDR-T_11)	This target is being developed in collaboration with stakeholders such as employees, subcontractors and suppliers. The aim is to involve workforce and subcontractors in improving waste separation on site and in offices through training and awareness campaigns for our own workforce, incorporating specific requirements into contracts with suppliers. FCC Construcción is also a member of the *Asociación de Empresas Constructoras y Concesionarias de Infraestructuras* (SEOPAN, Association of Construction Companies and Infrastructure Concessionaires), where different issues are addressed collaboratively with other companies.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.

PROMOTE THE USE OF RESPONSIBLE MATERIALS (continued)	
Performance and progress (MDR-T_13)	No performance data are available yet.
Waste hierarchy (E5-3_09)	Not applicable, as this target focuses on materials rather than waste.
Resource inputs and outputs (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 inputs and outputs, specifically to increasing the design of circular products and the rate of circular material use, minimising primary raw materials, and sustainable sourcing and use.

PRODUCE CONCRETE FROM RECYCLED AGGREGATES

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to reuse at least 20 % of recycled coarse aggregate to produce concrete.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	0	% coarse aggregate reused to produce concrete
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2025	2025-2026	2025 Targets: Conduct plant trials Conduct industrial-scale trials

Description and relationship to policies (MDR-T_01)	The target is related to FCC Construcción's Environmental Policy, specifically to the commitments made in relation to the circular economy.
Scope (MDR-T_04)	The scope covers the geographical limits of the Vicálvaro plant of Áridos de Melo, specifically concrete production activities.
Scientific basis (MDR-T_10)	The target has no scientific basis.

PRODUCE CONCRETE FROM RECYCLED AGGREGATES (continued)	
Methodologies (MDR-T_09)	To define the target, a methodology based on the context analysis carried out at Áridos de Melo was followed, where the opportunity that gave rise to this target was identified: the growing demand for the use of sustainable products in the sector.
Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of setting the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Continuous monitoring is carried out on a half-yearly basis.
Waste hierarchy (E5-3_09)	The target is framed within the waste hierarchy at the reuse level.
Resource inputs and outputs (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 inputs and outputs, specifically to increasing the design of circular products and the rate of circular material use, as well as minimising primary raw materials and sustainable sourcing and use. It is also related to waste management, resource efficiency, reduction of transport-related emissions, supply chain resilience, regulatory compliance and regulatory anticipation.

DIGITISE INTERNAL PROCESSES

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to digitise internal processes. It is estimated that one of the consequences of this digitisation will be a reduction in paper consumption.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	0	% of digitised processes
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	2024-2026	Goal 3 (Dec 24): Identify possible applicable commercial tools. Target 2 (Jun 24): Request approval from the IT department of FCC Construcción Target 3 (Dec 26): In-house development or procurement of the tool and adaptation. Workforce training

Description and relationship to policies (MDR-T_01)	The target is related to FCC Construcción's Environmental Policy and, specifically, to the commitments linked to reducing environmental impacts.
Scope (MDR-T_04)	The scope covers the geographical limits of the Vicálvaro, Móstoles, and Barajas de Áridos de Melo plants, specifically the production of concrete and bituminous mixtures.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	To define the target, a methodology based on the context analysis carried out at Áridos de Melo was followed, where the opportunity that this target stems from was identified: reducing the time needed to manage paper documentation, which can be used for other tasks and which will also prevent the deterioration of records, the loss of information and improve data collection and processing.
Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of setting the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.

DIGITISE INTERNAL PROCESSES (continued)

Performance and progress (MDR-T_13)	The established action plans are monitored every six months and annually. With regard to the intermediate targets, the targets are updated if there are significant changes, if the targets are postponed or if the deadlines for their achievement need to be extended.
Waste hierarchy (E5-3_09)	The target falls within the waste hierarchy at the waste prevention level. This is because the digitisation of processes prevents the generation of waste at source (paper, printing consumables, physical files); reduces errors, reprocessing and duplication of documents; and eliminates the need for physical media in management, communication and control.
Resource inputs and outputs (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, specifically the increase in the design of circular products and the minimisation of primary raw materials.

PROMOTE THE RECOVERY OF NON-HAZARDOUS WASTE

Target: (MDR-T_02, E5-3_13)

This target is voluntary and consists of recovering as much non-hazardous waste as possible to avoid its transport and management in landfills.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	35,362.38	toneladas
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2023 onwards	-

Description and relationship to policies (MDR-T_01)	The target is related to FCC Construcción's Environmental Policy, specifically to the commitments linked to sustainable management and efficient use of natural resources, as well as to the prevention of pollution and the promotion of the circular economy.
Scope (MDR-T_04)	The scope covers all Matinsa contracts (Spain).
Scientific basis (MDR-T_10)	The target has a scientific basis.

PROMOTE THE RECOVERY OF NON-HAZARDOUS WASTE (continued)	
Methodologies (MDR-T_09)	The definition of the target is based on FCC Construcción's assessment of the non-hazardous waste generated, excluding waste transferred to the waste manager, which is treated as "R". The waste that is usually generated and is suitable for recovery includes: milled material, soil, rocks, clean rubble, scrap metal and plant debris (which is shredded and deposited in pruning areas, such as embankments and berms).
Stakeholders (MDR-T_11)	Stakeholders have not participated in the process of setting the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Non-hazardous waste (NHW) valuations are monitored through VisiOn, a platform on which Matinsa contracts must record this data when it occurs. No target values or defined trends are established, as the volume and type of recoverable NHW vary each year and depend on the specific characteristics of each contract.
Waste hierarchy (E5-3_09)	The target is part of the waste hierarchy at the recovery level.
Resource inputs and outputs (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 inputs and outputs, specifically the increase in the rate of circular material use, the minimisation of primary raw materials and waste management, including preparation for appropriate treatment.

Concessions Area

REDUCE THE VOLUME OF WASTE GENERATED IN THE OFFICE

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to achieve a 2 % reduction in waste generated in administrative management, which translates into a reduction of 0.172 kg/person compared to the baseline value.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	8.6	Kg/person
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	2024-2025	-

Description and relationship to policies (MDR-T_01)	The target is related to the Integrated Management System Policy, specifically to the commitments linked to the reduction of waste generated in the administrative management of the activity.
Scope (MDR-T_04)	The scope covers the UTE MEL9 Office.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The definition of the target is based on the principles of significance and opportunity for improvement established by the Environmental Aspects Assessment.
Stakeholders (MDR-T_11)	Stakeholders have participated in the target-setting process through participation and consultation channels available to employees (meetings, suggestion box, etc.).
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	A review is carried out by management and performance is verified by means of a certificate from the manager.
Waste hierarchy (E5-3_09)	The target is part of the waste hierarchy at the prevention level.
Resource inputs and outputs (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 inputs and outputs, specifically waste management, including preparation for appropriate treatment.

REDUCE PAPER CONSUMPTION

Target: (MDR-T_02, E5-3_13)

This target is voluntary and aims to achieve a 3 % reduction in office paper use, which translates into a reduction of 42,786 sheets/person compared to the baseline value.

Type of target (MDR-T_03)	Baseline (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	1,426.20	No. of sheets/person
Base year (MDR-T_06)	**Period of application** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	2025	-

Description and relationship to policies (MDR-T_01)	The target is linked to the targets established in the Integrated Management System Policy, as it complies with the commitments adopted in relation to reducing waste generated in the administrative management of the activity.
Scope (MDR-T_04)	The scope covers the UTE MEL9 Office.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The definition of the target is based on the principles of significance and opportunity for improvement established by the Environmental Aspects Assessment.
Stakeholders (MDR-T_11)	Stakeholders have participated in the target-setting process through participation and consultation channels available to employees (meetings, suggestion box, etc.).
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	A review is carried out by management and verified by the rental invoice and the consumption of the multifunction machines.
Waste hierarchy (E5-3_09)	The target is part of the waste hierarchy at the prevention level.
Resource inputs and outputs (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 inputs and outputs, specifically the application of environmental criteria in the purchase of paper.

Actions related to environmental management

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

E1 - Climate change

Environment Area

PROMOTE CLIMATE CHANGE MITIGATION THROUGH THE RENEWAL OF OECC SEALS AND THE COMMITMENT TO REDUCE GHG EMISSIONS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

These are two ongoing actions that contribute to climate change mitigation and to meeting the target set in FCC Medio Ambiente's Sustainability Strategy for carbon neutrality by 2050.

Firstly, by obtaining, for the fifth consecutive year, the triple seal *"Calculo, Reduzco y Compenso"* awarded by the *Oficina Española de Cambio Climático* (OECC, Spanish Office for Climate Change) of the *Ministerio para la Transición Ecológica y el Reto Demográfico* (MITECO, Ministry for Ecological Transition and Demographic Challenge); as well as through the GHG Emissions Reduction Plan, part of the commitment to MITECO and with a roadmap established for the period 2024-2030 (FCC Medio Ambiente (Spain)).

Secondly, for obtaining, for the third consecutive year, the double *"Calculo y Compenso"* seal awarded by OECC and MITECO (FCC Ámbito (Spain)).

In this process, the decarbonisation levers applied include emissions offsetting, without resorting to nature-based solutions.

During 2025, FCC Medio Ambiente (Spain) carried out the verification of the 2024 carbon footprint, which was successfully passed with a GHG emissions inventory of 2,951.134 tCO_2eq (scopes 1, 2 and 3), achieving a 4.21 % reduction in emissions intensity during 2022-2024 compared to the previous three-year period. The *"Compenso"* seal has been achieved thanks to participation in the *"Viveros Yanguas III - Rábano"* project, located in Valladolid, which contributes to forest restoration and CO_2 capture, in collaboration with Retree & Space Solutions, S.L.

Similarly, during 2025, FCC Ámbito (Spain) carried out the verification of the 2024 carbon footprint, which was successfully passed. In the 2022-2024 period, the carbon footprint has been reduced by 7.2 %, mainly due to the decrease in GHG emissions associated with the leakage of refrigerant gases in the decontamination of equipment under the Frigos Vilomara contract.

PROMOTE CLIMATE CHANGE MITIGATION THROUGH THE RENEWAL OF OECC SEALS AND THE COMMITMENT TO REDUCE GHG EMISSIONS (continued)	
Scope (MDR-A_02)	FCC Medio Ambiente (Spain): The action covers all FCC Medio Ambiente (Spain) operations. FCC Ámbito (Spain): The action covers all FCC Ámbito (Spain) operations over which it has operational control.
Time horizon (MDR-A_03)	The actions are annual in nature.
Impact remediation (MDR-A_04)	Both actions aim to remedy the negative environmental impacts caused by GHG emissions.
Progress and effectiveness evaluation (MDR-A_05)	FCC Medio Ambiente (Spain): FCC Medio Ambiente's GHG emissions inventory in 2024 was 2,951,134 tCO_2eq (scopes 1, 2 and 3), achieving a 4.21 % reduction in emissions intensity during 2022-2024 compared to the previous three-year period. FCC Ámbito (Spain): FCC Ámbito's emissions inventory in 2024 was 51,176.87 tCO_2e (scopes 1 and 2).
Resource dependency for action (E1-3_05)	For both actions, the availability of financial resources is a key factor in carrying out the action, especially government subsidies.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	These actions do not involve significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of these actions include workforce from the Sustainability Department and the Information Technology Department, as well as coordinators from the regional offices. External resources include the verification body (AENOR) and the purchase of carbon credits (Retree & Space Solutions, S.L.).

DEVELOP THE 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 contributes directly to climate change mitigation targets by reducing greenhouse gas (GHG) emissions, within the framework of decarbonisation levers relating to product change, waste treatment and R&D&I. The recovery of non-recyclable waste offers a solution to the current tonnes of CO_2 associated with its disposal in landfills. 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 revenue.

The LIFE ZEROLANDFILLING project avoids 2,069.76 tCO_2eq of landfill, which translates into the production of 458 t of green naphtha and 583 t of solid carbon which, compared to conventional competitors, avoids the generation of 918.56 and 1,700.26 tCO_2eq, respectively.

Scope (MDR-A_02)	The project will be developed and operated by ECOMESA, a wholly owned subsidiary of FCC Medio Ambiente (Spain), at the La Campiña Environmental Complex in Loeches (Madrid).
Time horizon (MDR-A_03)	This action is expected to be completed in 2027 (medium time horizon).
Impact remediation (MDR-A_04)	It proposes the development and demonstration of an innovative, sustainable, cost-effective and integrated system for managing the remaining fraction of municipal waste, mainly composed of non-recyclable plastics and bio-waste, to prevent it from ending up in landfill. The project avoids and prevents GHG emissions into the atmosphere, thereby improving citizens' quality of life.
Progress and effectiveness evaluation (MDR-A_05)	The progress and monitoring of the project can be consulted on the website: https://www.fccma.com/innovacion/economia-circular/zero-landfilling
Resource dependency for action (E1-3_05)	Led by FCC Medio Ambiente, financed by funds from the European Union's LIFE programme, managed by the European Climate, Infrastructure and Environment Executive Agency (CINEA).
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of these actions include the personnel involved in the project, as well as technical means.

EXPAND THE PHOTOVOLTAIC SYSTEM

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This action has already been implemented and contributes directly to climate change mitigation targets through the installation of additional modules in the photovoltaic system. The action falls within the scope of decarbonisation levers relating to energy efficiency and the use of renewable energies. Although it is not a nature-based solution, its ultimate goal is to reduce emissions and achieve greater energy savings. The expected energy savings cannot currently be quantified, as this is pending, since it must be adjusted to the group's reduction targets. The expansion of the photovoltaic system reduces electricity consumption from the grid and contributes to the company's targets of reducing emissions and improving energy efficiency.

Scope (MDR-A_02)	FCC Environment CEE Austria: The action covers FCC Abfall Austria's own operations, particularly at the Graz and Halbenrain sites.
Time horizon (MDR-A_03)	In Graz, the action is scheduled to run until 31 December 2025, while in Halbenrain it is expected to be completed by 31 December 2027.
Impact remediation (MDR-A_04)	The action aims to remedy impacts on FCC Environment CEE Austria's stakeholders by reducing greenhouse gas emissions and the environmental footprint.
Progress and effectiveness evaluation (MDR-A_05)	The action has been carried out in previous financial years, and to date a total increase in photovoltaic production yield of 8 % has been achieved.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action, especially government subsidies.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to the financial resources allocated, the action requires human capital in order to be carried out.

INSTALL AN ELECTRICITY STORAGE SYSTEM

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a current action that contributes directly to climate change mitigation targets through the installation of an electricity storage system. The action falls within the decarbonisation levers relating to energy efficiency, use of renewable energies, electrification and fuel substitution. Although it is not a nature-based solution, it is aligned with FCC's targets of improving the efficiency and reliability of renewable energy use and reducing dependence on fossil fuels. The expected energy savings cannot currently be quantified, as quantification is pending because it must be adjusted to the group's reduction targets.

Scope (MDR-A_02)	FCC Environment CEE Austria: the measure covers FCC Abfall Austria's own operations, particularly at the Halbenrain site.
Time horizon (MDR-A_03)	The action is expected to be completed on 31 December 2026.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	The action is in the conceptualisation and preliminary planning phase.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to the financial resources allocated, the action requires human capital in order to be carried out.

BUILD ELECTRIC CHARGING STATIONS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a current action that directly contributes to climate change mitigation targets through the installation of 12 electric charging points for lorries. The action falls within the decarbonisation levers relating to electrification and fuel substitution. Although it is not a nature-based solution, it is aligned with FCC's targets of facilitating the transition to electric vehicles and reducing dependence on fossil fuels for transport. This measure directly reduces greenhouse gas emissions and promotes energy-efficient transport. The expected energy savings cannot currently be quantified, as quantification is pending because it must be adjusted to the group's reduction targets.

Scope (MDR-A_02)	FCC Environment CEE Austria: the action covers FCC Abfall Austria's own operations, particularly the Obertiefenbach, Tainach, Graz and Klagenfurt sites.
Time horizon (MDR-A_03)	The action was completed on 31 December 2025.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	Between 2024 and December 2025, 14 charging points have been installed (6 for lorries and 8 for company vehicles).
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

INSTALL A CALCIUM OXIDE (CaO) INJECTION SYSTEM

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a current action that directly contributes to climate change mitigation targets through the installation of the Minplus system, a calcium oxide (CaO) product derived from the thermal treatment of paper sludge. Minplus fixes CO_2, resulting in a reduction of 9.9 kg of CO_2 per tonne of incinerated waste. The action falls within the decarbonisation lever relating to process efficiency and optimisation. Although it is not a nature-based solution, the action is aligned with FCC's targets of reducing its carbon footprint and using resources sustainably. The expected energy savings cannot currently be quantified as they must be adjusted to the group's reduction targets; it can be estimated that with an estimated 32 % replacement of bicarbonate with Minplus, a reduction in CO_2 emissions of 496 tonnes per year would be achieved.

Scope (MDR-A_02)	FCC Environment CEE Austria: the measure covers FCC Abfall Austria's own operations, focusing solely on the Zistersdorf site.
Time horizon (MDR-A_03)	The action is expected to be completed with the launch of the System in April 2026.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	The installation process was delayed due to the funding application, which required approval for the new plant. The foundations for the new silo have now been completed, and the silo and machinery have been approved for production. Delivery is scheduled for March 2026 and commissioning for early April 2026.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action, especially government grants.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

DEVELOP ECO-FRIENDLY POLYMERS (PVP)

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a planned action that directly contributes to climate change mitigation targets through the development of PVP products that are produced in an environmentally friendly manner. The action is part of the decarbonisation levers relating to energy efficiency, electrification and the use of renewable energies. Although it is not a nature-based solution, the action is aligned with FCC's targets of decarbonising the company by reducing its carbon footprint and using renewable energies. The expected energy savings cannot currently be quantified as they must be adjusted to the group's reduction targets.

Scope (MDR-A_02)	FCC Environment CEE Czech Republic: The measure covers the direct consumption of own renewable electricity at FCC CZ's facilities.
Time horizon (MDR-A_03)	The action is expected to be completed in 2026.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	The projects are ongoing, pending planning permission. One of the locations is expected to be ready in early 2026.
Resource dependency for action (E1-3_05)	The availability of financial resources is not a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

ACHIEVE GREATER ENERGY SAVINGS IN THE FACILITIES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a current action that contributes directly to climate change mitigation targets by obtaining energy certificates for buildings and evaluating and implementing measures to modernise them. The action falls within the decarbonisation lever relating to energy efficiency. Although it is not a nature-based solution, the action is aligned with the company's decarbonisation targets by pursuing energy savings related to ISO 50001 and ISO 14001 standards and, as a result, reducing greenhouse gas emissions. The expected energy savings cannot currently be quantified.

Scope (MDR-A_02)	FCC Environment CEE Czech Republic: The action applies to all buildings in which the implementation of these measures will be evaluated, within the framework of energy certificates.
Time horizon (MDR-A_03)	The action is ongoing. In 2025, the feasibility of implementing the proposed measures was assessed. It is estimated that in 2026/2027, implementation of the measures will begin.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action, as it involves significant investments for construction modifications.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	Apart from the increase in the company's CapEx that the modernisation of the buildings may represent, no other resources have been allocated for the implementation of the action.

MODERNISE THE COMPOSTING PLANT

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a current action that directly contributes to climate change mitigation targets by modernising the tunnel at the composting plant in Zabrze. The action falls within the decarbonisation lever relating to process air purification. Although it is not a nature-based solution, the action is aligned with the company's emission reduction targets, and the modifications implemented will result in the entire process flow being directed to channelled emission points. Currently, there is no effective control of the composition of greenhouse gases emitted. After implementation, all process air will be filtered and continuous air quality control will be established.

Scope (MDR-A_02)	The measure is applied at the FCC Environment CEE Poland (Śląsk) composting plant located in Zabrze.
Time horizon (MDR-A_03)	Project planned for the period 2025-2027.
Impact remediation (MDR-A_04)	The action aims to remedy impacts on stakeholders by improving plant and process efficiency, thereby reducing GHG emissions.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action, which is determined on the basis of the budget execution for the previous year and the current year.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

INSTALL PHOTOVOLTAIC PANELS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a current action that directly contributes to climate change mitigation targets through the installation and commissioning of photovoltaic panels on the administrative building at the Dolný Bar plant. The action falls within the decarbonisation levers relating to energy efficiency and the use of renewable energy. Although it is not a nature-based solution, the action is aligned with the company's Climate Policy and supports the climate goal of reducing Scope 1 and Scope 2 emissions. This is achieved by increasing the share of renewable energy and reducing greenhouse gas emissions associated with purchased electricity. The installation and commissioning of photovoltaic panels on the administrative building at the Dolný Bar plant is expected to reduce electricity consumption from the grid and decrease Scope 2 emissions, but this reduction cannot currently be quantified.

Scope (MDR-A_02)	FCC Environment CEE Slovakia: The action covers the installation and commissioning of photovoltaic panels on the administrative building at the Dolný Bar plant, including electrical preparation and connection to the grid. The scope is limited to company-owned operations (scope 2 emissions) and does not include upstream or downstream value chain activities. The main stakeholders are internal employees and external technology and construction service providers.
Time horizon (MDR-A_03)	The action began in 2024 with project preparation and was expected to be completed in 2025, following the commissioning of the photovoltaic system. This is a one-off action with a long-term impact on reducing scope 2 emissions.
Impact remediation (MDR-A_04)	This measure mitigates current impacts on stakeholders by reducing greenhouse gas emissions associated with purchased electricity, lowering energy operating costs, and improving energy security for employees and operations. It also addresses community concerns about environmental impact and supports investor expectations for sustainable practices.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.

INSTALL PHOTOVOLTAIC PANELS (continued)

Resource dependency for action (E1-3_05)	The ability to carry out this action depends on the availability and allocation of financial, human, and technical resources. Continued access to financing, at an affordable cost of capital, is critical to cover investment in photovoltaic technology and related installation work. Implementation also depends on the timely recruitment of qualified contractors, internal project management capacity, and the availability of compliant equipment within the supply chain. Any limitations in these areas could affect the scope, timing, or expected emissions reductions.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, technical, human and economic resources have been allocated.

INSTALL C14 TESTS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a current action that contributes directly to climate change mitigation targets through the installation of C14 testing. The action falls within the decarbonisation lever relating to the decarbonisation of the supply chain. Although it is not a nature-based solution, nor is it a carbon reduction programme in itself, it will provide information on the composition of waste in order to focus attention on collaboration with customers, and ultimately achieve reductions in certain fossil carbon wastes through local engagement, publicity or improved kerbside waste controls. C14 testing will enable more accurate determination of fossil carbon emissions within the scope of upcoming ETS regulations.

Scope (MDR-A_02)	All waste-to-energy plants (FCC Environment UK) in the United Kingdom will install C14 testing. The benefits will extend across the entire value chain.
Time horizon (MDR-A_03)	C14 testing is expected to be completed in 2025/26.
Impact remediation (MDR-A_04)	This action aims to help the UK Government achieve its Net Zero emissions targets by 2050 by providing financial incentives to reduce fossil carbon emissions.

INSTALL C14 TESTS (continued)

Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, resources have been allocated for the training of technical personnel.

INSTALL PIR SENSORS AND DIGITAL HEATERS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is a completed action that directly contributes to climate change mitigation targets by improving energy efficiency in facilities, specifically through the installation of PIR sensors and digital heaters in 21 facilities in Herefordshire and Worcestershire. The action falls within the decarbonisation levers relating to energy efficiency and supply chain decarbonisation. Although not a nature-based solution, the action is aligned with the company's 2025 goals and targets and the ESOS action plan.

In the two counties of Herefordshire and Worcestershire, many of the social welfare offices were built more than 15 years ago, so the estimated reduced consumption in kWh/year for lighting is 11,218 and 212,562 for heating.

Scope (MDR-A_02)	FCC Environment UK: The action has been implemented in all 21 facilities in Herefordshire and Worcestershire.
Time horizon (MDR-A_03)	The facilities were completed at the end of October 2025.
Impact remediation (MDR-A_04)	The estimated reduction in carbon emissions in kWh/year for lighting is 11,218 and 212,562 for heating, which directly mitigates the Area's impact on the environment.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.

INSTALL PIR SENSORS AND DIGITAL HEATERS (continued)	
Resource dependency for action (E1-3_05)	The availability of financial resources is not a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, external electrical contractors have been assigned.

PROMOTE THE USE OF ALTERNATIVE FUELS[47]

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

These are two actions carried out by FCC Environment CEE Czech Republic and FCC Environment CEE Austria that directly contribute to climate change mitigation targets through the use of HVO100 biofuel in existing diesel vehicle fleets, without the need to modify the vehicles. The actions fall within the decarbonisation lever relating to fuel substitution and are not nature-based. Furthermore, they are aligned with the company's decarbonisation targets by reducing greenhouse gas emissions compared to conventional diesel. The expected energy savings cannot currently be quantified, as quantification is pending because it must be adjusted to the group's reduction targets.

Scope (MDR-A_02)	FCC Environment CEE Czech Republic: The scope of this initiative covers the vehicle fleet in the Czech Republic. FCC Environment CEE Austria: The scope of this initiative covers FCC Abfall Austria's own operations, particularly the locations in Klagenfurt, Linz, Rotterman, Graz and Seeboden.
Time horizon (MDR-A_03)	FCC Environment CEE Czech Republic: An HVO fuel depot was installed in Prague in 2025. FCC Environment CEE Austria: The action was completed on 31 December 2025.

PROMOTE THE USE OF ALTERNATIVE FUELS[47] (continued)	
Impact remediation (MDR-A_04)	This action is aimed at remedying the impacts on stakeholders related to air pollution and greenhouse gases.
Progress and effectiveness evaluation (MDR-A_05)	FCC Environment CEE Czech Republic: The action began in 2025 with the installation of the HVO fuel depot in Prague, Czech Republic. FCC Environment CEE Austria: The action was successfully completed on 31 December 2025.
Resource dependency for action (E1-3_05)	The availability and affordability of HVO100 on the market is a crucial factor.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	These actions do not involve significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action mainly include human resources, as the switch to HVO has not required any material investment.

[47] This action is related to the action "Launch a hydrogen waste collection truck (H2TRUCK)", reported in Annex II - Additional information on ESRS disclosure requirements - *Actions related to specific issues.*

PURCHASE ECO-FRIENDLY OR LOW-EMISSION VEHICLES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

These are several actions carried out by FCC Environment CEE Austria, FCC Environment CEE Poland, FCC Environment UK and FCC Environmental Services that directly contribute to climate change mitigation targets through the acquisition of ECO (including electric, natural gas, hybrid or alternative fuel vehicles such as hydrogen) or low-emission vehicles, which are part of the decarbonisation levers relating to the use of renewable energies, electrification and fuel substitution.

FCC Environment CEE Austria has purchased five electric trucks (one spreader truck, one truck with a lifting platform and three tractors). This is not considered a nature-based solution.

FCC Environment CEE Poland has acquired one CNG vehicle in 2025. It is estimated that the addition of a single CNG unit will mitigate 6,432 kgCO_2/year and 27,216 kgNOx/year, based on an average annual consumption of 12,000 litres of diesel by the replaced unit.

For the period 2026-2030, FCC Environment Poland plans to progressively acquire electric vehicles. Based on an average annual consumption of 12,000 litres of diesel, the expected reduction in emissions per vehicle is 32,160 kgCO_2 per year and 30,240 kgNOx per year. The acquisition of 14 vehicles is planned within this period. These are nature-based solutions.

FCC Environment UK has purchased five electric vans used by area supervisors who travel to domestic recycling centres, transfer stations and loading bays in Herefordshire and Worcestershire; in addition, four electric charging points have been installed. This is not considered a nature-based solution.

FCC Environmental Services plans to add seven electric vehicles and 599 CNG vehicles to significantly reduce the fleet's overall emissions intensity by replacing higher-emission diesel and petrol units with cleaner alternatives. By switching approximately 37 % of the fleet to alternative fuel technologies, the company has already achieved a quantifiable reduction in exhaust emissions, including a decrease in Scope 1 CO_2 emissions, as CNG vehicles produce substantially less greenhouse gas emissions than conventional fuels and electric vehicles generate no direct emissions. This is NOT a nature-based solution.

These initiatives are aligned with the company's emissions reduction targets, new municipal procurement processes, corporate climate commitments, and industry best practices.

PURCHASE ECO-FRIENDLY OR LOW-EMISSION VEHICLES (continued)

Scope (MDR-A_02)	FCC Environment CEE Austria: The measure covers FCC Abfall Austria's own operations, particularly the Linz, Himberg 1 and Klagenfurt sites. FCC Environment CEE Poland: The measure covers the vehicle fleet; specifically, it applies to the reduction of emissions from municipal waste collection services. FCC Environment UK: The action applies to both Herefordshire and Worcestershire counties, and area supervisors who travel around the counties monitoring contract compliance benefit from the use of electric vehicles. FCC Environmental Services: The scope of this initiative covers the vehicle fleet in the United States.
Time horizon (MDR-A_03)	FCC Environment Austria: The action was completed on 31 December 2025. FCC Environment CEE Poland: Project planned for the period 2025-2030. FCC Environment UK: The vehicles will continue to be used by supervisors for the duration of the contract (until the end of 2028). FCC Environmental Services: The initiative is an ongoing, long-term action with no defined end date.
Impact remediation (MDR-A_04)	FCC Environment CEE Poland: The action is not intended to remedy impacts on stakeholders. FCC Environment UK: It is aligned with the Net Zero emissions action plan required by local authority customers.
Progress and effectiveness evaluation (MDR-A_05)	The purchase of low-emission vehicles has been carried out annually since the launch of the decarbonisation plan and has increased.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of actions.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	These actions do not involve significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of these actions mainly include human resources.

Water Area

ACHIEVE CO_2 EMISSION NEUTRALITY

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets by implementing initiatives to achieve CO_2 emissions neutrality by 2050. One example of these initiatives is to achieve an annual variation in climate intensity of less than 3 % per annum. The action is part of the decarbonisation levers relating to energy efficiency, use of renewable energies, electrification and fuel substitution. Although it is not a nature-based solution, the action is part of the strategic line set out in the Area's PESA, which corresponds to the climate emergency and care for the planet. The main objective is linked to activating initiatives that achieve the economic decarbonisation targets set by international institutions (SBTi, etc.), as well as adapting Aqualia to climate change and reducing its impact on biodiversity.

Scope (MDR-A_02)	The action covers all operations in the Water Area.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	Gross scope 1 and 2 emissions in the current financial year amounted to 828,094.00 (tCO_2eq).
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in carrying out the action. A considerable amount of resources is required to carry out several of the actions proposed in the Aqualia 2024-2026 Strategic Sustainability Plan.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, human and material resources, among others, have been allocated.

INCREASE THE USE OF RENEWABLE ENERGIES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets by actively seeking initiatives that increase the percentage of renewable energy used from own facilities, PPAs or procurement, out of total energy consumed. An example of these initiatives is the target of achieving at least 42 % renewable energy by 2025. The action is part of the decarbonisation levers relating to energy efficiency, electrification, fuel substitution and the use of renewable energies. It is a nature-based solution and forms part of the strategic line set out in the Area's PESA, which corresponds to the climate emergency and care for the planet. The main objective is to activate initiatives that achieve the economic decarbonisation targets set by international institutions (SBTi, etc.), as well as to adapt Aqualia to climate change and reduce its impact on biodiversity.

Scope (MDR-A_02)	The action covers all operations in the Water Area.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	The target of using at least 44.76 % renewable energy by 2024 has been met.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in carrying out the action. A considerable amount of resources is required to carry out several of the actions proposed in the Aqualia 2024-2026 Strategic Sustainability Plan.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, human and material resources, among others, have been allocated.

IMPROVE THE ENERGY EFFICIENCY OF FACILITIES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets by actively seeking initiatives such as measuring the annual variation in kWh/m³ of energy used in drinking water supply, treatment and distribution processes (weighted calculation using the m³ managed in each of the three processes), or the annual variation in kWh/kg COD eliminated for the energy used in wastewater sanitation and treatment processes. This action contributes to climate change mitigation and to achieving Net Zero Carbon by 2050. It also falls within the scope of decarbonisation levers relating to energy efficiency, electrification, fuel substitution and the use of renewable energies. Although it is not a nature-based solution, it is part of the strategic line set out in the Area's PESA (Sustainable Energy Action Plan), which corresponds to the climate emergency and care for the planet.

Scope (MDR-A_02)	The action covers all operations in the Water Area.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	In terms of energy efficiency, unit consumption has improved by 14 % compared to the target value for the reporting year.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in carrying out the action. A considerable amount of resources is required to carry out several of the actions proposed in the Aqualia 2024-2026 Strategic Sustainability Plan.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, human and material resources, among others, have been allocated.

TRANSFORM THE VEHICLE FLEET

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets by actively seeking initiatives such as the annual measurement of the percentage of low CO_2 emission vehicles in the total fleet of passenger cars and light vehicles for operations in Europe. This action contributes to climate change mitigation and to achieving Net Zero Carbon by 2050. It also falls within the scope of decarbonisation levers relating to electrification, fuel substitution and product change. Although it is not a nature-based solution, it is part of the strategic line set out in the Area's PESA, which corresponds to the climate emergency and care for the planet.

Scope (MDR-A_02)	The action covers all operations in the Water Area.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	An improvement has been achieved with respect to 2024 in the target percentage of vehicles with low CO_2 emissions out of the total fleet of passenger cars and light vehicles for operations in Europe, reaching 38 % in 2025.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in carrying out the action. A considerable amount of resources is required to carry out several of the actions proposed in the Aqualia 2024-2026 Strategic Sustainability Plan.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, human and material resources, among others, have been allocated.

Construction Area

INSTALL RENEWABLE ENERGY GENERATION SYSTEMS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets by contributing to the gradual transition to renewable energies, specifically through the installation of renewable energy generation systems, such as solar panels and wind turbines. The action is part of the decarbonisation levers relating to energy efficiency, electrification, fuel substitution and the use of renewable energies. The action is in line with FCC Construcción's sustainability and climate change policies by reducing dependence on fossil fuels and lowering GHG emissions.

As a result, a significant reduction in greenhouse gas (GHG) emissions is expected, thus contributing to climate change mitigation and promoting a healthier and more sustainable environment for local communities and future generations.

One example of these actions is the installation of photovoltaic panels at the Megaplás facilities in Arganda del Rey (Palancas: Energy efficiency and use of renewable energies). This action has already been implemented and is considered a nature-based solution. The action is in line with the company's targets of reducing CO_2 emissions, increasing energy efficiency, contributing to the SDGs, and improving its corporate image. The action, which was carried out in 2023, led to a reduction in dependence on non-renewable energy sources, the generation of renewable energy for self-consumption, economic savings and a reduction (not quantified) in GHG emissions.

Scope (MDR-A_02)	These actions apply to all production processes carried out at FCC Construcción sites anywhere in the world, including the entire value chain from planning to project execution. It will target all stakeholders, including employees, suppliers and local communities. Megaplás: The action has been carried out at the Megaplás facilities in Arganda del Rey.
Time horizon (MDR-A_03)	This is a periodic action that is completed annually. Already completed in the case of Megaplás.
Impact remediation (MDR-A_04)	FCC Construcción: The aim is 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. In the case of Megaplás, the action does not aim to remedy impacts on stakeholders.

INSTALL RENEWABLE ENERGY GENERATION SYSTEMS (continued)

Progress and effectiveness evaluation (MDR-A_05)	In previous periods, the initial phase of the transition to renewable energy has been reported, with the installation of solar and wind energy systems in several projects. Progress includes evaluating the efficiency and sustainability of these systems, as well as initial training of employees in the new technologies. Megaplás: The action was carried out and completed in 2023.
Resource dependency for action (E1-3_05)	The ability to implement these actions depends largely on the availability and allocation of financial and technological resources. Continued access to financing at an affordable cost of capital is critical to the implementation of these actions, including adjustments to supply/demand changes and significant investments in research and development (R&D). Megaplás: The installation of photovoltaic panels involves significant investments in infrastructure, technology and maintenance, so access to financing at an affordable cost of capital is essential.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	These actions do not involve significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, technological and human resources have been allocated. This includes investment in solar panels, wind turbines, thermal insulation materials, the hiring of specialised personnel, and the training of employees in renewable energy installation and maintenance practices.

IMPLEMENT ENERGY EFFICIENCY TECHNOLOGIES AND PRACTICES IN CONSTRUCTION PROJECTS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets through the implementation of energy efficiency technologies and practices in construction projects. This includes the use of more efficient building materials, low-energy lighting and air conditioning systems, and the integration of renewable energies. The action falls within the scope of decarbonisation levers relating to energy efficiency, fuel substitution and the use of renewable energies.

Although it is not a nature-based solution, the action is aligned with FCC Construcción's sustainability and climate change policies by reducing dependence on fossil fuels and lowering GHG emissions. It also supports energy efficiency and renewable energy promotion targets, in line with the company's commitments to combat climate change.

As a result, a significant reduction in greenhouse gas (GHG) emissions is expected through the implementation of energy efficiency technologies and practices in construction projects.

One example of these actions is the electrification of bitumen tanks and reduction of GHG emissions in the manufacture of bituminous mixtures carried out by Áridos de Melo. This is a mitigation action that has already been implemented; it contributes to reducing the company's carbon footprint and is in line with energy efficiency policies and targets. The action is part of the decarbonisation levers relating to energy efficiency, electrification and fuel substitution. It is expected to achieve energy savings of 2,225 MWh, representing a 90 % reduction in energy consumption in this part of the facility.

Scope (MDR-A_02)	These actions apply to all production processes carried out at FCC Construcción sites anywhere in the world, including the entire value chain from planning to project execution. It will be aimed at all stakeholders, including employees, suppliers and local communities. The specific example of Áridos de Melo applies to the Vicálvaro plant in its production of bituminous mixtures.
Time horizon (MDR-A_03)	This is a periodic action that is completed annually. Already completed in the case of Áridos de Melo.

IMPLEMENT ENERGY EFFICIENCY TECHNOLOGIES AND PRACTICES IN CONSTRUCTION PROJECTS (continued)

Impact remediation (MDR-A_04)	The aim is 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 the worksites. Áridos de Melo: The action does not aim to remedy impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	In previous periods, the initial phase of energy efficiency improvement has been reported, with the implementation of pilot systems in several projects. Progress includes evaluating the efficiency and sustainability of these systems, as well as initial training of employees in new technologies. Progress has also been made in obtaining building energy certifications for several projects. Áridos de Melo: The replacement of the tanks was completed in 2025 and began in 2023.
Resource dependency for action (E1-3_05)	The ability to implement these actions depends largely on the availability and allocation of financial and technological resources. Continued access to financing at an affordable cost of capital is critical to the implementation of these actions, including adjustments to changes in supply/demand and significant investments in research and development (R&D).
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	These actions do not involve significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, technological and human resources have been allocated. This includes investment in efficient building materials, low-energy lighting and air conditioning systems, and the hiring of personnel specialised in energy efficiency. Resources will also be allocated to obtaining energy certifications for buildings. Áridos de Melo: In the specific case of Áridos de Melo, no resources other than financial resources have been required.

ACQUIRE A NEW CONCRETE PRODUCTION PLANT IN MÓSTOLES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an action that has already been implemented and contributes directly to climate change mitigation targets through the opening of a new concrete production plant in Móstoles.

The action is part of the decarbonisation lever relating to the decarbonisation of the supply chain. Although it is not a nature-based solution, the action contributes to the fight against climate change by reducing the carbon footprint of product transport and decarbonising the supply chain.

The target is to reduce the transport distance between concrete production and supply by 6 kilometres, resulting in an approximate reduction of 60,000 m^3/year.

Scope (MDR-A_02)	The scope of the action covers the new concrete production plant (in Móstoles) closest to the supply point at the A5 construction site.
Time horizon (MDR-A_03)	The action has already been completed.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, a new employee has been hired to carry out this action.

NEUTRALISE/OFFSET THE AMOUNT OF CO_2 EMISSIONS AND OBTAIN THE MITECO *"COMPENSO"* SEAL

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that directly contributes to climate change mitigation targets by neutralising and/or offsetting the amount of CO_2 emissions and obtaining the MITECO *"Compenso"* seal.

The action falls within the decarbonisation lever relating to CO_2 emissions offsetting. Although it is not a nature-based solution, the action contributes directly to the fight against climate change. The expected reduction in emissions cannot currently be quantified.

Scope (MDR-A_02)	The geographical scope of the action consists of the Vicálvaro plant of Áridos de Melo. Specifically, it covers the production of bituminous mixtures, concrete and cement-treated materials.
Time horizon (MDR-A_03)	This is an ongoing action and is expected to be completed in 2026.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was reported in the previous financial year as planned for 2025 but was not carried out. The implementation deadline has been extended to 2026.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

RENEW THE VEHICLE FLEET AND ACQUIRE ELECTRIC AND/OR HYBRID VEHICLES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets by renewing the vehicle fleet and purchasing electric and/or hybrid vehicles.

The action falls within the decarbonisation lever relating to fuel substitution. Although it is not a nature-based solution, the action contributes to environmental protection and the reduction of the environmental footprint through the efficient use of natural resources, climate change mitigation and adaptation, and pollution prevention.

The target is to reduce Scope 1+2 emissions by 2 % annually at the global level for Matinsa.

Scope (MDR-A_02)	The scope of the action covers Matinsa's road maintenance contracts.
Time horizon (MDR-A_03)	This action is carried out at the beginning of the contract period, when a new, more efficient and less polluting fleet is purchased. In addition, during the contract period, if the fleet is renewed, the aim is to purchase new and therefore more efficient vehicles.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by mitigating the impact of pollutant emissions generated.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in carrying out the action. The budget allocation is defined in the specifications of the various contracts. With these resources, the Machinery Department studies and opts for the acquisition of the most efficient fleet within the possibilities of the market.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, personnel from Matinsa's Machinery Department have been assigned to oversee the acquisition of the fleet for all contracts.

OBTAIN VERIFICATION OF EMISSIONS AND CARBON FOOTPRINT CALCULATIONS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that contributes directly to climate change mitigation targets through the certification of FCC Industrial's Carbon Emissions Report. The GHG emissions reduction target set by FCC Industrial is described in the 2023-2027 Reduction Plan drawn up to obtain the *"Calculo"* seal in the MITECO Carbon Footprint Registry.

The action falls within the decarbonisation lever relating to governance and transparency. Although it is not a nature-based solution, the action contributes to the achievement of FCC Industrial's Environmental Policy.

The cumulative reduction target is 4.03 % (total CO_2eq/million € production) for the period covered by the Reduction Plan.

Another carbon footprint calculation and verification action is carried out by Prefabricados Delta: This is an action that has already been implemented and also contributes directly to climate change mitigation targets. The action falls within the decarbonisation levers relating to energy efficiency, electrification, fuel substitution and the use of renewable energies.

Similarly, although it is not a nature-based solution, the action contributes to Prefabricados Delta's commitment to the environment and to continuous improvement in minimising the environmental impact of its activity. Calculating the organisation's carbon footprint is the first step towards adopting measures to reduce it. A 2024-2028 Carbon Footprint Reduction Plan is being implemented with the aim of reducing direct emissions from stationary combustion (scope 1) and indirect emissions from imported energy (scope 2).

Scope (MDR-A_02)	FCC Industrial: The measure applies to all construction activities and fixed sites over which FCC Industrial has operational control at national level. Prefabricados Delta: The action applies in the Community of Madrid and Andalusia.
Time horizon (MDR-A_03)	FCC Industrial: The initiative will commence on 30/03/2022 and is expected to end on 28/02/2027. There is no specific end date for the initiative. Prefabricados Delta: In April 2025, Prefabricados Delta obtained, for the first time, the *"Calculo, Reduzco y Compenso"* seal in the MITECO's Carbon Footprint, Offsetting and CO_2 Absorption Projects Register for its greenhouse gas (GHG) emissions for the 2023 financial year. The action is expected to be completed in 2028.

OBTAIN VERIFICATION OF EMISSIONS AND CARBON FOOTPRINT CALCULATIONS (continued)	
Impact remediation (MDR-A_04)	FCC Industrial: The action aims to remedy the current impacts on stakeholders by complying with the reporting obligation for the financial year starting in 2026, established by Royal Decree 214/2025 of 18 March, , which creates the carbon footprint, compensation and carbon dioxide absorption projects register and establishes the obligation to calculate the carbon footprint and to draw up and publish greenhouse gas emission reduction plans. For Prefabricados Delta, the reduction target also focuses on direct Scope 1 GHG emissions (stationary combustion equipment in water heating operations) and indirect Scope 2 GHG emissions from imported energy.
Progress and effectiveness evaluation (MDR-A_05)	No information was reported on either action in previous periods.
Resource dependency for action (E1-3_05)	FCC Industrial: Verification of the carbon footprint depends on the human resources and certification services available. Prefabricados Delta: In addition, suppliers must be sought that offer alternative solutions and have the most appropriate budgets to meet the targets.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	The actions do not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	FCC Industrial: In addition to financial resources, human resources (own workforce) and external services have been allocated. Prefabricados Delta: In addition to financial resources, workforce from Prefabricados Delta's Environment Department have been involved.

REPLACE WINDOWS WITH MORE ENERGY-EFFICIENT MODELS

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an implemented action that directly contributes to climate change mitigation targets by replacing windows in the building with more economically efficient models. The action falls within the decarbonisation lever relating to energy efficiency. Although it is not a nature-based solution, the action contributes to reducing energy consumption, which is one of the targets of the strategic plan. The expected energy savings cannot currently be quantified, but this action seeks to achieve a possible reduction in GHG emissions, cost optimisation and improvement of the corporate image.

Scope (MDR-A_02)	The change has been made in the Megaplás office area, affecting employees by improving thermal comfort.
Time horizon (MDR-A_03)	The action was completed in 2024.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by seeking to improve the thermal comfort of employees.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The implementation of the project to replace windows with more energy-efficient models depends directly on the availability and adequate allocation of financial, material and human resources. This type of action involves a significant initial investment in the purchase of windows with better thermal and acoustic performance, as well as in the hiring of specialised services for their installation.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

PLANT NEW TREE SPECIES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an implemented action that directly contributes to climate change mitigation targets by planting new tree species. The action falls within the decarbonisation lever relating to the decarbonisation of the supply chain. It is a nature-based solution, aligned with the targets of reducing the carbon footprint, protecting the environment and improving ecosystems. The expected energy savings cannot currently be quantified, but it can be said that trees absorb carbon as they grow, contributing to the reduction of global emissions.

Scope (MDR-A_02)	Megaplás (Arganda del Rey) decided to remodel the company's outdoor area in 2024. Among the actions carried out, several tree species were planted: - 8 *Melia azedarach* - 1 *Prunus cerasifera* - 42 *Photinia x fraseri*
Time horizon (MDR-A_03)	The action was completed in 2024.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The implementation of the project to plant new tree species depends significantly on the availability and adequate allocation of financial, human and material resources. This type of initiative requires investment in the acquisition of plant species, land preparation, irrigation systems and subsequent maintenance to ensure the survival and optimal growth of the trees. In the absence of these resources, implementation could be limited.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

CALCULATE AND VERIFY THE ENVIRONMENTAL SELF-DECLARATION OF THE PRODUCT "CONCRETE SLEEPERS"

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an implemented action that directly contributes to climate change adaptation targets through the calculation and certified verification of the Environmental Self-Declaration of Concrete Sleepers. Although it is not a nature-based solution, the action demonstrates Prefabricados Delta's commitment to raising awareness and mitigating its impact on the environment. The expected energy savings cannot currently be quantified, but the implementation of this action is a way of understanding the company's impact and communicating transparency and the intention to mitigate it.

Scope (MDR-A_02)	The action is being implemented in the Community of Madrid and Andalusia.
Time horizon (MDR-A_03)	This action has already been carried out, but it has long-term implications, as it provides information on how to act in the future.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, workforce from the Environment Department of Prefabricados Delta have been involved.

Concessions Area

RENT NON-PLUG-IN HYBRID FLEET VEHICLES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an implemented action that directly contributes to climate change mitigation targets by renting non-plug-in hybrid vehicles for the vehicle fleet. The action falls within the decarbonisation lever relating to fuel substitution. It is not a nature-based solution, but the action is aligned with the overall objective of the Area's Environmental Management System. The expected energy savings cannot currently be quantified, but it can be stated that implementing this action will achieve a reduction in fuel consumption and GHG emissions.

Scope (MDR-A_02)	The action affects activities carried out in the local area, and among its stakeholders, it affects workers.
Time horizon (MDR-A_03)	This is an action whose stipulated duration is set out in the vehicle rental contracts.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by mitigating the current impact related to fuel consumption and GHG emissions.
Progress and effectiveness evaluation (MDR-A_05)	This is an action whose duration and renewal are stipulated in the vehicle rental contracts.
Resource dependency for action (E1-3_05)	The availability of financial resources is not a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely financial.

REPLACE EXISTING FLUORESCENT LIGHTING WITH LED TECHNOLOGY LUMINAIRES

Key actions: (MDR-A_01, E1-3_01, E1-3_03, E1-3_04)

This is an ongoing action that directly contributes to climate change mitigation targets by replacing existing fluorescent lighting in Line 9 Tram 1 stations with LED technology lighting. The action is part of the decarbonisation levers relating to energy efficiency and product change. It is not a nature-based solution and contributes to the overall objective of the Area's Environmental Management System. The expected energy savings cannot currently be quantified, but it can be said that implementing this action will lead to an indirect reduction in waste and GHG emissions.

Scope (MDR-A_02)	The action will be carried out at tram stations in the local geographical area and among its stakeholders, customers and transport operators.
Time horizon (MDR-A_03)	The action is expected to be completed in 2026.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by reducing electricity consumption and waste generation. Indirectly, it also remedies the impact of GHG emissions.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Resource dependency for action (E1-3_05)	The availability of financial resources is a key factor in the implementation of the action.
Relationship with the taxonomy (E1-3_06, E1-3_07, E1-3_08)	This action does not involve a significant monetary investment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

E2 - Pollution

Environment Area

DEVELOP THE BIOMET PROJECT

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This is an ongoing action within the framework of the level assigned to preventing atmospheric pollution. It consists of a research and development project for a new generation of biotechnologies for the pre-treatment and biomethanisation of biogas into biomethane, both from landfills and digesters.

At the same time, the microbiology of the process will be optimised with the aim of obtaining extremophile microbial communities capable of eliminating the main pollutants in biogas (H_2S, VOCs, CO_2) in the most efficient and sustainable way.

Contribution to the achievement of policies and targets (MDR-A_01)	This action responds to the decarbonisation strategy, seeking to reduce emissions generated in landfills in line with the principles of reducing GHG and pollutant emissions set out in the ISO 50001 and 14001 policies of FCC Medio Ambiente (Spain).
Scope (MDR-A_02)	A mapping of the different biogas compositions of FCC Medio Ambiente's plants in Spain will be carried out.
Time frame (MDR-A_03)	The project will last three years and one month, beginning in December 2024 and ending in November 2027. It is funded by the State Research Agency as part of the 2022 Public-Private Partnership programme.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by helping to reduce GHG emissions and other pollutants.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	As this is an ongoing action, the locations where it will be implemented are currently being analysed. The budget and resources allocated will depend on the final scope.

INSTALL THE FÜLLCOMAT® SYSTEM

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a series of actions planned by FCC Environment CEE to strengthen air pollution control. It consists of installing the Füllcomat® system, a piece of equipment designed to efficiently fill, empty and mix liquids, allowing large volumes of used oil to be safely collected and sent for recycling. In addition, integrated leak detection and modern sensor technology prevent hazardous liquid spills and protect soil and groundwater.

Contribution to the achievement of policies and targets (MDR-A_01)	The Füllcomat® WtE system contributes to the company's targets by increasing the recovery of used oil for recycling through efficient handling, while improving environmental protection with integrated leak detection and spill prevention features.
Scope (MDR-A_02)	The measure affects FCC Environment CEE's own activities in Austria, specifically the Zistersdorf plant, where the incinerator is located.
Time frame (MDR-A_03)	A feasibility study for the project is currently underway. A meeting has been held with the ITU supplier and preparations are being made for cost estimates and profitability analysis.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The action promotes sustainable material and waste management practices, as well as environmental protection measures. These practices reflect FCC Environment CEE (Austria)'s commitment to its value chain.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely financial.

MODERNISE THE TVOC (TOTAL VOLATILE ORGANIC COMPOUNDS) SYSTEM

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a series of actions planned by FCC Environment CEE to strengthen air pollution control. It consists of modernising the VOC exhaust air purification system. By reducing total VOCs, in addition to reducing air pollution, compliance with employee protection standards is achieved. This system aims to achieve dust separation of over 99 % and a maximum concentration in the workplace of 0.1 mg/Nm³.

Contribution to the achievement of policies and targets (MDR-A_01)	By reducing emissions of volatile organic compounds and improving air quality, compliance with environmental standards is reinforced and sustainability targets are promoted.
Scope (MDR-A_02)	The measure covers FCC Environment CEE Austria's own operations, particularly the Tainach site.
Time frame (MDR-A_03)	The modernisation project is expected to be completed by the end of December 2026.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders, as reducing air pollution can improve health in the workplace and in the community and minimise damage to the environment.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely financial.

PROMOTE THE TRANSITION TO ALTERNATIVE FUEL VEHICLES

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a set of actions planned by FCC Environment CEE to strengthen air pollution control. It consists of using vehicles powered by alternative fuels: electric (EV), vegetable oil (HVO100) and hydrogen (H_2). This action aims to achieve a reduction in greenhouse gas emissions.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action contributes to the fulfilment of the FCC Group's decarbonisation strategy and the directive on clean vehicles.
Scope (MDR-A_02)	This action applies to the FCC Environment CEE vehicle fleet in the Czech Republic and aims to reduce greenhouse gas emissions in that location.
Time frame (MDR-A_03)	The action is ongoing and began in 2025.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders, as the reduction in greenhouse gas emissions complies with the directive on clean vehicles.
Progress and effectiveness evaluation (MDR-A_05)	The action began in 2025 with the installation of the HVO fuel depot in Prague (Czech Republic).
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely financial.

IMPROVE THE CONTROL OF LANDFILL GASES

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure has been implemented at FCC Environment CEE Czech Republic as part of a series of actions planned by FCC Environment CEE to strengthen air pollution control. It consists of monitoring the landfill gas control system. In the future, it is planned to collect data on landfill gas leaks through more frequent monitoring using different methods (e.g. drones or flow boxes) and, if possible and appropriate, it is planned to use technology for better utilisation, such as horizontal pipes or new cogeneration units.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to the decarbonisation strategy by enabling the measurement of actual methane emissions from landfills, comparing them with existing calculations and identifying leaks in order to channel methane into degassing systems, thereby improving emission control.
Scope (MDR-A_02)	The action applies to landfills managed by FCC Environment Czech Republic and involves measuring methane emissions and identifying leaks.
Time frame (MDR-A_03)	The control plan will be implemented between 2025 and 2026.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	In 2025, methane emissions control at the Uhy landfill in the Czech Republic has been improved. After analysing the results obtained in 2024 with Fluxbox, a technology for measuring methane leakage from landfills, leakage points were detected and closed to channel methane to degassing points, making it possible to evaluate the effectiveness of the action in terms of greater emission control and methane capture.
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

PROMOTE THE TRANSITION TO LOW-EMISSION VEHICLES

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a series of actions planned by FCC Environment CEE to strengthen air pollution control. It consists of the acquisition of low-emission vehicles during the period 2025-2030. Based on an average annual consumption of 12,000 litres of diesel, the expected reduction in emissions per vehicle is 32,160 kgCO_2 per year and 30,240 kgNOx per year. The acquisition of 14 vehicles is planned within this period.

Contribution to the achievement of policies and targets (MDR-A_01)	The reduction of greenhouse gas emissions is a prerequisite stipulated by the new municipal procurement processes. Evidence demonstrating the reduction of emissions will have a favourable influence on the evaluation of the bid submitted.
Scope (MDR-A_02)	The measure covers the vehicle fleet of FCC Environment CEE Poland. Specifically, it applies to the reduction of emissions from municipal waste collection services.
Time frame (MDR-A_03)	Project planned for the period 2025–2030.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by contributing to the positive impact of reducing emissions.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely financial.

MODERNISE THE COMPOSTING PLANT

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a series of actions planned by FCC Environment CEE to strengthen air pollution control. It consists of modernising the tunnel at the composting plant in Zabrze. The modifications implemented will result in the entire process flow being directed to channelled (organised) emission points. Currently, emissions are not channelled, which prevents effective control of the composition of greenhouse gases emitted. After implementation, all process air will be filtered and continuous air quality control will be established.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action allows all process emissions to be channelled, moving from unorganised emissions to controlled emission points, which makes it possible to filter the air and continuously monitor its quality, thus contributing to the effective control of emissions and the fulfilment of the company's environmental targets.
Scope (MDR-A_02)	The measure is applied at the FCC Environment CEE Poland (Śląsk) composting plant, located in Zabrze.
Time frame (MDR-A_03)	Project planned for the period 2025-2027.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The action extends its commitments in the value chain by seeking to reduce emissions and improve operational efficiency.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely financial.

OPTIMISE THE WASTE SOLIDIFICATION PROCESS

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a set of actions planned by FCC Environment CEE to consolidate measures against spills and discharges that cause water and soil contamination. It consists of optimising the waste solidification process. The expected result of this action is greater efficiency and compliance with hazardous waste solidification processes, which will reduce the risks of contamination and ensure safe and sustainable operations at the Zohor facilities.

Contribution to the achievement of policies and targets (MDR-A_01)	This measure supports the company's Environmental Policy by preventing pollution, ensuring regulatory compliance through the obtaining of permits, and promoting continuous improvement in hazardous waste management processes.
Scope (MDR-A_02)	The measures extend to the Zohor facilities of FCC Environment CEE Slovakia.
Time frame (MDR-A_03)	The permit application is expected to be completed by the end of 2025.
Impact remediation (MDR-A_04)	The measure aims to remediate current impacts by addressing inefficiencies and reducing contamination risks in hazardous waste management, thereby improving compliance and stakeholder confidence.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The measures extend to commitments in the downstream value chain, as hazardous waste comes from customers and is managed within Zohor's facilities to ensure safe processing and regulatory compliance.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, human resources and technical resources have been allocated to carry out the action.

IMPLEMENT A LEACHATE TREATMENT SYSTEM

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a series of actions planned by FCC Environment CEE to consolidate measures against spills and discharges that cause water and soil contamination. It consists of applying the best available reverse osmosis technology (BAT). The application and permit for the construction and operation of this system in the Zohor landfill area have already been prepared and submitted. The installation of the modern reverse osmosis system is expected to significantly improve the quality of treated leachate by achieving high efficiency in the removal of contaminants, including dissolved salts, heavy metals and organic pollutants. This technology will ensure compliance with strict environmental and legislative standards, reduce the environmental impact of landfill operations and contribute to the protection of local water resources.

Contribution to the achievement of policies and targets (MDR-A_01)	The measure supports the company's environmental and sustainability targets by reducing pollution from landfill leachate and ensuring regulatory compliance through advanced treatment technology.
Scope (MDR-A_02)	This initiative covers activities related to the advanced treatment of water from landfill-contaminated sources, regulatory approvals and experimental implementation within the Zohor facilities of FCC Environment CEE Slovakia and its supply chain.
Time frame (MDR-A_03)	The trial operation was authorised in November 2025 and, once completed, the system will become operational on a permanent basis from the fourth quarter of 2026.
Impact remediation (MDR-A_04)	The action aims to mitigate current impacts on stakeholders by reducing water pollution affected by landfills, ensuring compliance with environmental standards, and protecting local communities and ecosystems.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The measures extend to commitments in the downstream value chain, as the permitting processes involve authorities and other construction companies.

IMPLEMENT A LEACHATE TREATMENT SYSTEM (continued)

Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of this action include a specific budget for the acquisition and installation of the reverse osmosis system, specialised technical personnel and external contractors for implementation, and training programmes for operational workforce. In addition, time and project management resources were allocated to ensure timely and efficient implementation.

IMPROVE THE SURFACE WATER DRAINAGE

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a set of actions planned by FCC Environment UK to consolidate water and soil management, consisting of improving surface water drainage. Due to an update to the 2021 Fire Prevention Plan (FPP) Guide, there were several sites across the UK with surface water drainage systems that did not comply with regulations. By improving drainage systems, sites comply with the FPP Guide and contamination through the drainage of contaminated surface water is prevented.

Contribution to the achievement of policies and targets (MDR-A_01)	Drainage surveys were carried out to identify sites that did not meet the new FPP Guidance requirements. Once identified, the engineering works were determined, the costs analysed and the foundation works completed.
Scope (MDR-A_02)	The action covers the household waste recycling centres managed by FCC Environment UK on behalf of local authorities: Pocklington HWRC and the waste recycling centres in Aylesbury, Buckingham and Langley. In addition, East Riding and Yorkshire Council confirmed in April 2025 that funding had been secured for the next two HWRCs.
Time frame (MDR-A_03)	Pocklington HWRC: completion in the first quarter of 2025. East Riding and Yorkshire Council confirmed in April 2025 that funding had been secured for the next two HWRCs. One was due to start in the fourth quarter of 2025 and the other in 2026. The waste recycling centres in Aylesbury, Buckingham and Langley will undergo drainage improvement and sewer connection works, which will commence in 2026.
Impact remediation (MDR-A_04)	The action aims to mitigate the current impacts relating to non-compliance with permit requirements and the fire prevention plan.

IMPROVE THE SURFACE WATER DRAINAGE (continued)

Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	Compliance with legislation is a requirement of all local authority contracts.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of this action include the company's own workforce, including contract managers and supervisors, area operations managers, and environmental managers and advisors, as well as external resources allocated by the local authority. Capital investment funds are covered in full by the local authorities.

DEVELOP THE TAR REMEDIATION PROJECT

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This measure is part of a series of actions planned by FCC Environment UK to consolidate water and soil management. It consists of reducing the impact of a historic chemical treatment operation that caused the contamination of local groundwater with tar. The site is located on the site of the former Yorkshire tar distillery, which dates back to the late 19th century. There is contamination in the groundwater beneath the site, which this action aims to remedy.

Contribution to the achievement of policies and targets (MDR-A_01)	The SHEQ Policy Statement states that FCC Environment UK is committed to preventing pollution in all areas where it operates. FCC Environment UK acquired Knottingly in 2022 and continues to manage this pollution prevention project to clean up the groundwater beneath the site.
Scope (MDR-A_02)	The project is limited to the remediation of tar at FCC Environment UK's Knottingley waste treatment plant. The plant has been divided into nine cells for remediation, eight of which have already been closed and the Environment Agency has declared their remediation complete.

DEVELOP THE TAR REMEDIATION PROJECT (continued)

Time frame (MDR-A_03)	The project will be completed by the end of 2026, although the exact date will depend on the rate of tar extraction from the final cell.
Impact remediation (MDR-A_04)	The action aims to mitigate current impacts relating to the reduction of local groundwater contamination and the impact on local residents and businesses. In addition, it aims to reduce the risk associated with environmental compliance obligations.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	This action does not require capital expenditure and is carried out by one full-time employee assigned to this project.

PROMOTE THE TRANSITION TO CNG AND ELECTRIC VEHICLES

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This is an ongoing action to reduce air pollution, consisting of the incorporation of seven electric vehicles and 599 compressed natural gas (CNG) vehicles with the aim of significantly reducing the intensity of the fleet's total emissions by progressively replacing diesel and petrol units with alternatives with a lower environmental impact. By switching approximately 37 % of the fleet to alternative fuel technologies, FCC Environmental Services has already achieved a quantifiable reduction in exhaust emissions, including a decrease in Scope 1 CO_2 emissions. This transition has reduced both total emissions related to fuel combustion and carbon intensity per mile travelled. Over time, further emissions reductions are expected as the utilisation of CNG assets and electric vehicles increases.

Contribution to the achievement of policies and targets (MDR-A_01)	This initiative supports the company's long-term goal of reducing Scope 1 and 2 GHG emissions, in line with the Area's climate commitments (Decarbonisation Strategy) and industry best practices.

PROMOTE THE TRANSITION TO CNG AND ELECTRIC VEHICLES (continued)	
Scope (MDR-A_02)	The scope of this initiative covers the FCC Environmental Services vehicle fleet. This measure has an impact on Scope 1 emissions (direct emissions from fuel combustion in company-owned vehicles), Scope 2 emissions from electric vehicle charging (indirect emissions from purchased electricity) and fleet operations, including routes, maintenance, fuel management and infrastructure requirements.
Time frame (MDR-A_03)	The initiative is an ongoing, long-term action with no defined end date. Fleet modernisation through the adoption of electric and CNG vehicles is carried out annually as part of the Area's ongoing decarbonisation strategy.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, operational resources such as fleet management, maintenance personnel, and programming capacity are needed to effectively integrate these vehicles into daily operations. Furthermore, human resources such as project managers and sustainability personnel are essential for planning, monitoring, and optimising the transition.

Construction Area

ADOPT BEST PRACTICES

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This is an action that has already been implemented and is focused on preventing air, water and soil pollution. For example, treating excess water from various construction processes in treatment plants before discharge prevents the deterioration of the receiving water bodies. Similarly, proper maintenance of machinery helps to reduce emissions of particulates and nitrogen, carbon and sulphur oxides into the atmosphere and prevents soil contamination from accidental spills, provided that the appropriate means are available to carry out maintenance in the best possible way.

Contribution to the achievement of policies and targets (MDR-A_01)	Good practices implemented on construction sites contribute to minimising environmental incidents, preventing pollution and protecting biodiversity and water resources, points included in FCC Construcción's Environmental Policy. They also contribute to the targets of minimising particle and noise emissions and, in terms of waste, they contribute to reducing the generation of unnecessary waste in water bodies on construction sites, including recycled water, or to improving its treatment to prevent sources of pollution.
Scope (MDR-A_02)	These actions apply to all production processes in the Area that take place on construction sites anywhere in the world and are carried out by both our own workforce and subcontractors.
Time frame (MDR-A_03)	The actions are annual and long-term in nature.
Impact remediation (MDR-A_04)	This can help reduce the environmental impact on the surrounding area and communities, which leads to reducing stakeholder discontent, strengthening relationships with the community and other stakeholders (such as customers and shareholders), preventing the loss of cultural and ecological heritage, and maximising the positive social impact of the project, among other benefits.
Progress and effectiveness evaluation (MDR-A_05)	Since its inception, FCC Construcción has implemented good environmental practices to minimise the risk of its activities causing soil, water and air pollution in its surroundings, and has reported on this in its sustainability reports, which can be consulted on its website: https://www.fccco.com/informes-de-sostenibilidad. This action was reported last year, and its progress has not yet been analysed.

ADOPT BEST PRACTICES (continued)	
Action in the value chain (E2-2_02)	All partners, collaborators and suppliers must accept the FCC Group's Code of Ethics and Conduct and act in accordance with its principles. To ensure these commitments, due diligence processes are applied to assess the ethics, professional sustainability and solvency of the entities with which commercial relationships are established. In addition, FCC Construcción suppliers must accept the Environmental Behaviour Code, and all company contracts include clauses reflecting the commitment to comply with the ten principles of the United Nations Global Compact.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, technological and human resources have been allocated to carry out these actions.

IMPROVE ENVIRONMENTAL CONTROLS, MEASUREMENTS AND ANALYSES

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This action has already been implemented and focuses on preventing air, water and soil pollution. Carrying out environmental controls, measurements and analyses helps to identify and mitigate sources of pollution before their effects on the environment become apparent, helping to protect ecosystems and human health. Furthermore, it ensures that the company's activities comply with environmental laws and regulations, avoiding fines and penalties, which allows for continuous improvement through the definition of quantifiable targets, as well as the optimisation of resources by evaluating the effectiveness of the good practices implemented.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of these activities contributes to the minimisation of environmental incidents, the prevention of pollution and the protection of biodiversity and water resources, points included in FCC Construcción's Policies, as well as contributing to targets such as minimising particle and noise emissions, implementing measures to minimise unnecessary discharges into water bodies on construction sites or treating them to prevent sources of pollution, and reducing the risk of incidents in emergency situations.
Scope (MDR-A_02)	These actions apply to all production processes in the Area that take place on construction sites anywhere in the world and are carried out by both our own workforce and subcontractors.

IMPROVE ENVIRONMENTAL CONTROLS, MEASUREMENTS AND ANALYSES (continued)	
Time frame (MDR-A_03)	The actions are annual and long-term in nature.
Impact remediation (MDR-A_04)	This can help reduce the environmental impact on the surrounding area and communities, which leads to reducing stakeholder discontent, strengthening relationships with the community and other stakeholders (such as customers and shareholders), preventing the loss of cultural and ecological heritage, and maximising the positive social impact of the project, among other benefits.
Progress and effectiveness evaluation (MDR-A_05)	Since its inception, FCC Construcción has implemented good environmental practices to minimise the risk of its activities causing soil, water and air pollution in its surroundings, and has reported on this in its sustainability reports, which can be consulted on its website: https://www.fccco.com/informes-de-sostenibilidad. This action was reported last year, and its progress has not yet been analysed.
Action in the value chain (E2-2_02)	All partners, collaborators and suppliers must accept the FCC Group's Code of Ethics and Conduct and act in accordance with its principles. To ensure these commitments, due diligence processes are applied to assess the ethics, professional sustainability and solvency of the entities with which commercial relationships are established. In addition, FCC Construcción suppliers must accept the Environmental Code of Conduct, and all company contracts include clauses reflecting the commitment to comply with the ten principles of the United Nations Global Compact.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, technological and human resources have been allocated to carry out these actions.

REPLACE ELECTRIC BITUMEN STORAGE TANKS

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

This is an action that has already been implemented and is focused on preventing water and soil pollution. It consists of the replacement and commissioning of three electric bitumen storage tanks, which contribute to reducing air pollution from the emission of polluting gases in our own operations (NOx, SOx, VOCs, particles and metals).

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of these activities contributes to minimising environmental incidents, preventing pollution and protecting biodiversity and water resources, points included in FCC Construcción's Policies, as well as contributing to targets such as minimising particle and noise emissions, implementing measures to minimise unnecessary discharges into water bodies on construction sites or treating them to prevent sources of pollution, and reducing the risk of incidents in emergency situations.
Scope (MDR-A_02)	This action is applied at FCC Construcción's Vicálvaro plant, specifically in the production of bituminous mixtures.
Time frame (MDR-A_03)	The action has already been completed.
Impact remediation (MDR-A_04)	The action contributes to reducing air pollution from the emission of polluting gases in our own operations (NOx, SOx, VOCs, particulates and metals), which leads to: reducing stakeholder discomfort, strengthening relationships with the community and other stakeholders (such as customers and shareholders), preventing the loss of cultural and ecological heritage, and maximising the positive social impact of the project, among other benefits.
Progress and effectiveness evaluation (MDR-A_05)	The replacement of the tanks began in 2023 and was completed in this reporting year.
Action in the value chain (E2-2_02)	The action does not extend its commitments to the upstream or downstream value chain.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, technological and human resources have been allocated for the implementation of these actions.

PREPARE REPORTS ON EMISSIONS, IMMISSIONS AND WATER DISCHARGES

Key actions: (E2-2_01, E2-2_03, MDR-A_01)

The action consists of periodically measuring pollutants, the results of which are compiled in various reports on emissions, immissions and water discharges based on the parameters to be evaluated each year.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of these actions contributes to the Construction Area's commitment to the environment, specifically through the control of equipment.
Scope (MDR-A_02)	This action is applicable to the Concrete Pipes and Precast Products Factory (Humanes, Spain) and the Concrete Pipes and Sleepers Factory (Puente Genil, Spain).
Time frame (MDR-A_03)	The action is periodic in nature and its frequency varies depending on the type of control and location. Discharges are assessed annually. At the PG plant, emissions are also measured annually, while at HU this measurement is carried out every 18 months. Atmospheric emissions at PG are reviewed every five years, and at HU they are monitored annually on the PRFV line, provided that production is ongoing.
Impact remediation (MDR-A_04)	This can help reduce the environmental impact on the surrounding area and communities, which leads to reducing stakeholder discomfort, strengthening relationships with the community and other stakeholders (such as customers and shareholders), preventing the loss of cultural and ecological heritage, and maximising the positive social impact of the project, among other benefits.
Progress and effectiveness evaluation (MDR-A_05)	In 2025, filtration equipment was inspected to ensure it was functioning correctly and to prevent emissions into the atmosphere and water.
Action in the value chain (E2-2_02)	The action extends to the value chain, as all partners, collaborators and suppliers must accept and comply with the Code of Ethics and Conduct, the Code of Environmental Conduct and the contractual clauses aligned with the principles of the Global Compact. In addition, the company applies due diligence processes to assess ethical, environmental and human rights issues, and in 2024 it has developed a Human Rights and Environmental Due Diligence System to manage these commitments throughout the value chain.
Non-financial resources allocated (MDR-A_06)	This action has the hiring of Control Bodies as its allocated non-financial resources.

E3 - Water and marine resources

Environment Area

RAISE AWARENESS AND MONITOR WATER CONSUMPTION

Key actions: (MDR-A_01)

This is an action that has been implemented with the aim of raising workforce awareness of eco-friendly practices and monitoring activities that consume large amounts of water.

Contribution to the achievement of policies and targets (MDR-A_01)	The action contributes to the achievement of the Management Policy.
Scope (MDR-A_02)	The FCCenviro Atlantic – France policy applies to all employees and affects each of the entities where water awareness actions are carried out (pollution reduction, eco-friendly gestures, etc.).
Time frame (MDR-A_03)	This is an action developed and completed in the 2024 financial year, with no continuity in 2025, although these aspects continue to be reinforced.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and evaluation of effectiveness (MDR-A_05)	This action was completed in 2024.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of this action include the personnel and materials necessary for its development, as well as those essential for its proper implementation.
Water risk (E3-2_03)	This action is not related to areas of water risk.

IMPLEMENT A REVERSE OSMOSIS LEACHATE WATER TREATMENT SYSTEM

Key actions: (MDR-A_01)

This is an ongoing action focused on the installation of a reverse osmosis system in the Zohor landfill area (FCC Environment CEE - Slovakia). The action aims to significantly improve the quality of treated leachate by achieving high efficiency in the removal of contaminants, including dissolved salts, heavy metals and organic pollutants. This technology will ensure compliance with strict environmental and legislative standards, reduce the environmental impact of landfill operations and contribute to the protection of local water resources.

Contribution to the achievement of policies and targets (MDR-A_01)	The action supports the company's environmental and sustainability targets by reducing pollution from landfill leachate and ensuring regulatory compliance through advanced treatment technology.
Scope (MDR-A_02)	This initiative covers activities related to advanced treatment of water from landfill-contaminated sources, regulatory approvals, and pilot implementation at the Zohor facility and its supply chain.
Time frame (MDR-A_03)	The pilot test was authorised in November 2025 and, once completed, the system will become operational on a permanent basis at the end of 2026.
Impact remediation (MDR-A_04)	The action aims to mitigate current impacts on stakeholders by reducing water pollution from landfill leachate, protecting local communities and ecosystems.
Progress and evaluation of effectiveness (MDR-A_05)	Action reported for the first year under ESRS.
Non-financial resources allocated (MDR-A_06)	Non-financial resources allocated for the execution of this action include specialised technical workforce and external contractors for implementation, as well as training programmes for operational workforce. In addition, time and project management resources have been allocated to ensure timely and efficient execution.
Water risk (E3-2_03)	This action is not related to water risk areas.

Water Area

REDUCE WATER CONSUMPTION

Key actions: (MDR-A_01)

These are two ongoing lines of action that aim to reduce water consumption by improving the efficiency of water distribution networks and reducing non-revenue water (NRW).

Contribution to the achievement of policies and targets (MDR-A_01)	The actions are part of the PESA's strategic line on climate emergency and caring for the planet, whose main objective is to promote initiatives that achieve the water consumption reduction targets set by international institutions (SBTi, etc.), as well as to adapt Aqualia to improve the efficiency of water distribution networks.
Scope (MDR-A_02)	The improvement of water distribution networks affects all of the company's operations, while the reduction in NRW volume covers the management of the entire water cycle (except in the United States, Mexico, Romania, Peru, Algeria, Egypt, Qatar and the UAE).
Time frame (MDR-A_03)	There are no set deadlines for completing the actions, as the targets are reviewed annually and the Strategic Sustainability Plan is drawn up every three years. Due to the constant evolution of the scope, the action does not envisage establishing a time horizon.
Impact remediation (MDR-A_04)	The actions aim to remedy negative impacts in the event of extreme events such as droughts, as well as to address the danger of unsustainable water resource management, harmonising the demands of water consumption for irrigation and human consumption.
Progress and evaluation of effectiveness (MDR-A_05)	In terms of improvements to water distribution networks, in 2025, 11.65 m^3/km/day of unregistered water and 29 % of unregistered water volume out of the total volume of water injected into the distribution network were reported.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated for the implementation of these actions include human and material resources.
Water risk (E3-2_03)	These actions are carried out in areas at risk of water scarcity, including areas of high-water stress.

Construction Area

CALCULATE AND VERIFY THE WATER FOOTPRINT

Key actions: (MDR-A_01)

This is an implemented action that aims to obtain a reliable, comparable and verified measurement of water consumption and use in FCC Construcción's activities, identifying critical points of water stress and enabling future reduction, efficiency and mitigation measures to be established.

Contribution to the achievement of policies and targets (MDR-A_01)	The action reinforces FCC Construcción's commitment to continuous improvement as set out in its Environmental Policy and to the protection and responsible management of water resources, including those located in water-stressed environments.
Scope (MDR-A_02)	The action covers FCC Construcción's own activities at national and international level, on construction sites and in fixed centres.
Time frame (MDR-A_03)	The action is annual and ongoing. The first calculation was completed in 2025 (with 2024 as the base year), with periodic repetition and verification each financial year. It is considered a long-term action integrated into the usual sustainability reporting processes.
Impact remediation (MDR-A_04)	The action contributes to identifying and reducing impacts derived from water consumption in construction works and waste generation, especially in areas with water scarcity, where construction activities can put pressure on the resource. It facilitates the correction of imbalances in use, improves efficiency and prevents pollution caused by waste.
Progress and evaluation of effectiveness (MDR-A_05)	Progress has been made in systematising the process and incorporating the indicator into the Area's Sustainability Reports, which will enable future reduction targets and plans to be defined.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include the acquisition of the necessary factors for calculation and internal human resources dedicated to implementation and annual monitoring.
Water risk (E3-2_03)	This action is carried out in areas at water risk, including areas of high-water stress.

ANALYSE MATINSA'S WATER FOOTPRINT

Key actions: (MDR-A_01)

This is a planned action that aims to calculate Matinsa's water footprint for the first time, analysing the data, drawing conclusions and establishing future actions to be taken.

Contribution to the achievement of policies and targets (MDR-A_01)	Matinsa's actions focus on protecting the environment and reducing its environmental footprint through sustainable management and efficient use of natural resources, climate change mitigation and adaptation, protection of biodiversity and ecosystems, pollution prevention and promotion of the circular economy.
Scope (MDR-A_02)	The action applies to all Matinsa contracts.
Time frame (MDR-A_03)	This is a planned action, with the base year for the analysis expected to be 2026.
Impact remediation (MDR-A_04)	The establishment of water footprint calculations is intended to remedy overconsumption of water and pollution and to promote efficient water management throughout the chain. In addition, the aim is to measure, manage and reduce the environmental and social impact of water use, contributing to sustainability.
Progress and evaluation of effectiveness (MDR-A_05)	This is an action planned and reported for the first year under ESRS.
Non-financial resources allocated (MDR-A_06)	In addition to financial resources, human resources (technicians from Matinsa's central services) have been allocated and a training course on Water Footprint has been given by FCC (1 hour).
Water risk (E3-2_03)	This action is carried out in areas at water risk, including areas of high-water stress.

MONITOR WATER CONSUMPTION IN REAL TIME

Key actions: (MDR-A_01)

This is a planned action that aims to monitor water consumption in real time and achieve real control of consumption with the ability to detect leaks that involve a loss of natural resources.

Contribution to the achievement of policies and targets (MDR-A_01)	The action contributes to the achievement of the company's targets regarding the control of natural resource use.
Scope (MDR-A_02)	The action is currently in the tender application phase in the geographical area of Andalusia.
Time frame (MDR-A_03)	This is a planned action, expected to be implemented in 2028.
Impact remediation (MDR-A_04)	The action aims to remedy the impacts related to the high use of water as a scarce natural resource.
Progress and evaluation of effectiveness (MDR-A_05)	This is an action planned and reported for the first year under ESRS.
Non-financial resources allocated (MDR-A_06)	No financial data are currently available as a budget for the action has not yet been decided. The action is currently in the tender phase and human resources such as the factory management and the maintenance manager are being used.
Water risk (E3-2_03)	This action is not carried out in areas with water risk or high-water stress.

E4 - Biodiversity and ecosystems

Water Area

IDENTIFY PROTECTED AREAS

Key actions: (MDR-A_01)

This action has already been implemented. The *RiesgosAqualia* project is an initiative to analyse the sensitivity of the ecosystems where Aqualia operates, identifying facilities in vulnerable ecosystems and assessing the impacts, dependencies, risks and opportunities related to nature, in line with international sustainability standards and promoting the preservation of biodiversity and ecosystem services.

Contribution to the achievement of policies and targets (MDR-A_01)	This action is part of the Climate Emergency and Care for the Planet strategic line of Aqualia's Strategic Sustainability Plan. Its main objective is to activate initiatives that achieve the economic decarbonisation targets set by international institutions (e.g. SBTi), as well as to adapt Aqualia to climate change and reduce its impact on biodiversity. The project uses geospatial analysis and assessments based on the TNFD's LEAP methodology.
Scope (MDR-A_02)	The action covers all Aqualia's operations.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan and was completed in 2024.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	The action was implemented in 2024 and has not undergone any changes during 2025.
Biodiversity offsets (E4-3_02)	No biodiversity offsets have been used for this action plan.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been taken into account in the implementation of the action.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of this action include databases with internal information, as well as a multidisciplinary team from Aqualia, together with sustainability consultants and biodiversity specialists.

PROMOTE INITIATIVES WITH LOCAL COMMUNITIES TO FOSTER BIODIVERSITY

Key actions: (MDR-A_01)

This is an ongoing action that aims to promote initiatives with the environment to promote biodiversity and generate an improvement in the ecological status and ecosystem services. It also aims to reduce physical and operational risks related to water, strengthen the business model and climate resilience, reinforce the social licence to operate and increase ESG credibility, as well as improve access to sustainable financing.

Contribution to the achievement of policies and targets (MDR-A_01)	This action is part of the Climate Emergency and Care for the Planet strategic line of Aqualia's Strategic Sustainability Plan. Its main objective is to activate initiatives that achieve the economic decarbonisation targets set by international institutions (e.g. SBTi), as well as to adapt Aqualia to climate change and reduce its impact on biodiversity.
Scope (MDR-A_02)	The action covers all Aqualia operations.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Biodiversity offsets (E4-3_02)	No biodiversity offsets have been used for this action plan.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been taken into account in the implementation of the action.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of this action include human capital and material resources.

Construction Area

IMPLEMENT ECOSYSTEM RESTORATION AND GREEN SPACE CREATION MEASURES	
Key actions: (MDR-A_01) This is an action that has already been implemented and aims to conserve biodiversity by mitigating the impacts caused by FCC Construcción on habitats and species, applying measures such as ecosystem restoration and the creation of green areas.	
Contribution to the achievement of policies and targets (MDR-A_01)	The action is directly related to compliance with FCC Construcción's Environmental Policy, as impact mitigation and biodiversity protection are directly included in the definition of the policy itself. The establishment of preventive and corrective measures, as well as the adoption of the Good Practices system, are the means to reduce or avoid impacts on biodiversity. These measures and Good Practices consist of restoring affected areas, creating new habitats and green spaces, transplanting trees, reforestation and protecting natural areas (especially areas of high environmental sensitivity, protected natural spaces or areas with protected species).
Scope (MDR-A_02)	Given that the defined action is integrated into FCC Construcción's own Environmental Management System and under the umbrella of the Area's Environmental Policy, the scope of the action is global, i.e. it applies to all works and projects, regardless of their geographical location. It also applies to the entire supply chain, as suppliers are required to sign the Environmental Code of Conduct and comply with the Principles of the United Nations Global Compact, in addition to positively assessing whether they have an Environmental Management System in place.
Time horizon (MDR-A_03)	The action is applied continuously and systematically in all FCC Construcción projects. The results are reported annually.
Impact remediation (MDR-A_04)	The potential impacts on ecosystems, the landscape and natural resources are identified and assessed during the environmental impact assessment process, which concludes with the Environmental Impact Statement, or through a specific project risk assessment. The measures established a posteriori in both cases are included in the project itself to mitigate or correct the impacts.
Progress and effectiveness evaluation (MDR-A_05)	Biodiversity conservation is a notable chapter in FCC Construcción's publications on sustainability. The Sustainability Reports, available on the website, contain data related to land use and the restoration of affected areas. Information on this subject is included in both the Sustainability Report and the Environmental Communication.
Biodiversity offsets (E4-3_02)	No biodiversity compensation has been used for this action plan.
Local and indigenous knowledge (E4-3_09)	Given that actions in the field of biodiversity are very extensive and varied, it can be said that all of them seek to follow the philosophy of Nature-Based Solutions, although they do not always comply with the IUCN Global Standard.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of this action include human capital and material resources in all projects for the fulfilment of the specific actions established in each of them.

STRENGTHEN THE NATIVE FISH POPULATION IN THE MANZANARES RIVER	
Key actions: (MDR-A_01) This is an action that has already been implemented and aims to improve the population of native Iberian species by breeding them in ponds and then releasing 100 red roaches (*Achondrostoma arcasii*), 40 chubs (*Squalius cephalus*), 10 nases (*Boops boops*) and 100 cobitid loaches (*Cobitis paludica*), thus ensuring the conservation of these species by increasing their population.	
Contribution to the achievement of policies and targets (MDR-A_01)	The action contributes to the strategic line of "Protection of biodiversity" defined in FCC Construcción's 2023-2026 Sustainability Strategy.

STRENGTHEN THE NATIVE FISH POPULATION IN THE MANZANARES RIVER (continued)	
Scope (MDR-A_02)	The Manzanares River (Madrid) constitutes the geographical limit of the scope of the action.
Time frame (MDR-A_03)	The action has been implemented annually since 2021 and has no end date.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05)	This action was not reported in previous periods.
Biodiversity offsets (E4-3_02)	No biodiversity offsets have been used for this action plan.
Local and indigenous knowledge (E4-3_09)	The least common native species have been identified and bred in captivity for release into the riverbed to ensure biodiversity.
Non-financial resources allocated (MDR-A_06)	The resources allocated to the implementation of this action include human resources (contract workforce).

E5 - Use of resources and circular economy

Environment Area

IMPROVE BIOPLASTIC RECYCLING RATES THROUGH THE PROSPER PROJECT

Key actions: (MDR-A_01)

This is an ongoing action that seeks to develop innovative solutions to improve the sorting and recycling of bioplastics through new technologies, with citizen participation and advanced treatment systems within the European PROSPER project. FCC Medio Ambiente is leading the demonstration in Spain and is participating by assessing the technical feasibility of separating bioplastics in waste treatment plants, including analysing the effectiveness of separation at source.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action contributes to the company's policies and targets by promoting a more circular management of bioplastics. The demonstrator in Spain, led by FCC Medio Ambiente, provides a better understanding of the presence of bioplastics in the yellow container, evaluates their behaviour in treatment plants and validates separation technologies, facilitating their recycling and reintroduction into the market.
Scope (MDR-A_02)	The scope of the action covers the FCC Medio Ambiente sites in Granada, as well as the companies A2A (Italy) and SUEZ (France), also incorporating sorting tests at the NTCP plant in the Netherlands using NIR (near infrared) technologies and artificial intelligence-assisted systems (FCCenviro Atlantic).
Time frame (MDR-A_03)	The action began in 2024 and is expected to end in 2028.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by improving the management of bioplastics, strengthening separation at source and reducing environmental impacts on plants and communities.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human capital, financial resources and infrastructure.

RECYCLE AND RECOVER USED PPE	
Key actions: (MDR-A_01) This is an implemented action that aims to recycle and recover used PPE (Personal Protective Equipment) in order to reduce the volume sent to landfill and convert its textile, plastic and rubber materials into new resources that can be used in circular processes.	
Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action contributes to the company's policies and targets by promoting the reduction of non-hazardous waste, in line with its environmental commitments and Environmental Management Policy. It also supports compliance with the AGEC Law by promoting the extension of the useful life of products and improving circularity. The action also raises awareness among teams about the responsible use of materials, reinforcing the transition towards more sustainable models within the organisation.
Scope (MDR-A_02)	The scope of the action covers waste collection centres and urban cleaning services in France, including drivers, collection labourers, cleaning agents and mechanical maintenance personnel (FCCenviro Atlantic).
Time frame (MDR-A_03)	The action has been implemented annually since 2024 and is planned with a long-term continuity approach.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by reducing professional waste, decreasing the volumes sent to landfill and reducing dependence on virgin raw materials, thus promoting more efficient and sustainable resource management.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human capital and material resources.

DIGITISE DOCUMENTS	
Key actions: (MDR-A_01) This is an action that has been implemented to reduce paper consumption by 80 % through the digitisation of payslips and internal documents, thereby reducing the use of physical resources and the costs associated with printing and postal delivery as part of the Paperless Office initiative.	
Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action contributes to the company's targets and policies by reducing the environmental impact associated with paper use, reinforcing consistency with the internal Energy Conservation and Optimisation Policy. It is also in line with the good corporate social responsibility practices set out in the internal Climate Plan, promoting more efficient and sustainable resource management.
Scope (MDR-A_02)	The scope of the action covers all employees at the headquarters, as well as the workforce of the cleaning, waste collection, public roads and maintenance agencies (FCCenviro Atlantic).
Time frame (MDR-A_03)	The action has been implemented annually since 2025 and is planned with a long-term continuity approach.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by reducing paper consumption and decreasing emissions from postal transport.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	Non-financial resources allocated to the implementation of this action include human capital.

INCREASE REUSE AND REVENUE THROUGH THE REUSE SHOP	
Key actions: (MDR-A_01) This is an implemented action that seeks to increase the volume of materials destined for reuse and the associated income through the Allington reuse shop.	
Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to the achievement of the company's policies and targets by increasing the volume of materials diverted for reuse, in full accordance with the principles of the waste hierarchy and the established environmental targets, thus reinforcing the corporate commitment to prevention and maximising the use of resources.
Scope (MDR-A_02)	The scope of the action covers FCC Enviro's activities in South East England and includes the reuse of materials throughout Kent, the creation of two full-time equivalent jobs, access to low-cost products for the population and the reduction of carbon emissions through reuse (FCC Environment UK).
Time frame (MDR-A_03)	The action began in 2025 and is expected to end in 2046.
Impact remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by increasing reuse rates within the local authority's remit, contributing to the fulfilment of its environmental targets and targets.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human, legal and technical resources from different departments.

INCREASE REUSE AND REVENUE THROUGH THE REUSE SHOP	
Key actions: (MDR-A_01) This is an implemented action that seeks to increase the volume of materials destined for reuse and the associated revenue through the Wiltshire reuse shop (in the trial phase), increasing the amount of materials diverted to reuse and improving resource management efficiency.	
Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to the achievement of the company's policies and targets by increasing the volume of materials diverted to reuse, in full alignment with the principles of the waste hierarchy and the established environmental targets, reinforcing the corporate commitment to prevention and resource optimisation.
Scope (MDR-A_02)	The action is being carried out in Wiltshire, utilising materials for reuse from the county's eight recycling points, in collaboration with a local charity and using local contractors for construction and media production (FCC Environment UK).
Time frame (MDR-A_03)	The action takes place in the year 2025.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by increasing reuse rates within the local authority's jurisdiction, contributing to the fulfilment of its environmental targets and targets.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human, legal and technical resources from different departments.

INCREASE REUSE AND REVENUE THROUGH THE REUSE SHOP

Key actions: (MDR-A_01)

This is an implemented action that seeks to increase the volume of materials destined for reuse and the associated revenue through the West Northamptonshire and Cheshire East Reuse Shop, increasing the amount of materials diverted to reuse and improving resource management efficiency.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to the achievement of the company's policies and targets by increasing the volume of materials diverted to reuse, in line with the principles of the waste hierarchy and the established environmental goals. In addition, it generates social value through collaboration with a local charity, reinforcing the corporate commitment to sustainability and positive impact on the community.
Scope (MDR-A_02)	The initiative is based in West Northamptonshire and Cheshire East, making use of materials for reuse and incorporating a second shop in collaboration with a local organisation. In addition, temporary reuse shops have been set up and a shop manager position has been created (FCC Environment UK).
Time frame (MDR-A_03)	The action began in 2025 and is expected to end in 2035.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by increasing reuse rates within the local authority's jurisdiction, contributing to the fulfilment of its environmental targets and targets.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human, legal and technical resources from different departments.

INCREASE REUSE AND REVENUE THROUGH THE CONTAINER SHOP

Key actions: (MDR-A_01)

This is an action that has been implemented to increase the volume of materials destined for reuse and the associated income through the New Romney container shop, increasing the amount of materials diverted to reuse and strengthening efficiency in resource management.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to the achievement of the company's policies and targets by increasing the volume of materials diverted for reuse, in line with the principles of the waste hierarchy and the established environmental goals, thus reinforcing the commitment to prevention and maximising the use of resources.
Scope (MDR-A_02)	The action is located at the New Romney recycling point, offering users access to second-hand products, in collaboration with local charities to divert specific items from the waste stream (FCC Environment UK).
Time frame (MDR-A_03)	The action began in 2025 and is expected to end in 2030.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by increasing reuse rates within the local authority's jurisdiction, contributing to the fulfilment of its environmental targets and targets.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human, legal and technical resources from different departments.

BUILD A NEW SORTING PLANT

Key actions: (MDR-A_01)

This is an ongoing action that aims to increase the recyclability of collected waste from 1 % to 18 % by improving sorting processes and the use of materials to move towards more efficient and circular management.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action contributes to the achievement of the company's policies and targets by improving efficiency in waste treatment and resource recovery, thereby strengthening environmental performance and advancing corporate targets linked to the circular economy.
Scope (MDR-A_02)	The scope of the action covers the activities carried out at the Himberg site in Austria (FCC Environment CEE Austria).
Time frame (MDR-A_03)	The action will be carried out in 2027.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	Action reported in previous periods, with mechanical engineering already awarded and construction engineering in the final stages of award. The schedule remains on track, with operations scheduled to commence in Q2 2027.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

EXPAND THE WASTE SORTING LINE WITH THREE OPTICAL SEPARATORS

Key actions: (MDR-A_01)

This is a planned action that aims to recover an additional 10 % to 20 % of recyclable materials from the municipal waste stream by expanding the sorting line with optical separators, while also removing chlorinated materials to improve the quality of the alternative fuel (RDF).

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to the achievement of the company's policies and targets by supporting the goal of recovering 55 % of raw materials from the selectively collected waste stream.
Scope (MDR-A_02)	The scope of the action covers the operations and services managed in Silesia (Poland), including activities related to waste treatment, recovery and management within this region (FCC Environment CEE Poland).
Time frame (MDR-A_03)	The action will be carried out until 2027.
Impact remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by reducing the negative environmental impacts of inadequate waste management, improving community health and safety by minimising the use of landfills, and strengthening stakeholder confidence in sustainable practices.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

INSTALL A TEXTILE SHREDDER FOR ENERGY PRODUCTION FROM WASTE

Key actions: (MDR-A_01)

This is an ongoing action that seeks to divert the flow of commercial and industrial textile waste from customers from landfill to incineration, promoting its use for energy and avoiding its disposal in landfills.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to the achievement of the company's policies and targets by ensuring compliance with national legal requirements on the circular economy, providing commercial and industrial customers with the services necessary to close the waste treatment cycle through energy recovery.
Scope (MDR-A_02)	The scope of the action covers the treatment of commercial and industrial textile waste from FCC Environment CEE Romania's current customers, located in the north-west and centre of the country, and from potential new customers interested in this service.
Time frame (MDR-A_03)	The action will be implemented from 2026 onwards.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by optimising the textile waste treatment flow and offering new management services for current and potential customers, thereby reducing dependence on landfill and improving the available recovery alternatives.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

ACQUIRE ENERGY RECOVERY FACILITIES

Key actions: (MDR-A_01)

This is an implemented action that increases the capacity to divert waste from landfill through the acquisition of *Waste-to-Energy* facilities, generating renewable energy and recovering valuable materials.

Contribution to the achievement of policies and targets (MDR-A_01)	The action contributes to the company's targets by reducing environmental impact, improving resource recovery and strengthening a more circular waste system. It also drives operational efficiency and technological innovation, strengthening the organisation's ability to deliver sustainable solutions. It also consolidates the commitment to responsible management that benefits both the environment and the communities it serves.
Scope (MDR-A_02)	The scope of the action covers waste treatment, energy generation and metal recovery at two facilities in the state of Florida (United States). It affects the entire value chain, from collection to material reintegration, and involves municipalities, collection partners, energy suppliers, local businesses, communities and regulatory authorities (FCC Environmental Services).
Time frame (MDR-A_03)	The action begins with the acquisition completed in 2025, followed by an integration process currently underway.
Impact remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by reducing waste, lowering emissions and improving local treatment capacity, as well as avoiding the extraction of virgin resources through metal recovery. Communities benefit from cleaner management, renewable energy and a smaller environmental footprint.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human, technological, legal and technical resources from different departments.

Water Area

PROMOTE THE RECOVERY OF SLUDGE THROUGH APPROPRIATE TREATMENTS

Key actions: (MDR-A_01)

This is an ongoing action that seeks to implement appropriate treatments that allow the recovery of sludge generated in WWTPs for use in agriculture, thus avoiding its disposal in landfills. This measure aims to increase the recovery of sludge, prioritising its agricultural use.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to the achievement of Aqualia's policies and targets by aligning with its Strategic Sustainability Plan, specifically LE1. Climate emergency and care for the planet, promoting the recovery of sludge as a measure to advance decarbonisation, adapt to climate change and reduce the impact on biodiversity.
Scope (MDR-A_02)	The action covers all Aqualia's operations.
Time horizon (MDR-A_03)	The action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	In 2025, a recovery rate of 99.75 % was achieved, which not only represents significant progress, but also exceeds the initial target.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human capital and material resources.

INCREASE THE USE OF REUSED WATER

Key actions: (MDR-A_01)

This is an ongoing action that aims to increase the use of reused water within the company's operations by 2 % annually. This increase is based on improving purification and regeneration processes, incorporating nature-based solutions and applying more efficient technologies. The use of reclaimed water in agricultural and urban applications and in the company's own facilities is also being promoted, favouring the closure of the water cycle and reducing dependence on conventional water resources.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to the achievement of Aqualia's policies and targets by aligning with its Strategic Sustainability Plan, specifically with LE1. Climate emergency and care for the planet, promoting the recovery of sludge as a measure to advance decarbonisation, adapt to climate change and reduce the impact on biodiversity.
Scope (MDR-A_02)	The action covers all Aqualia's operations.
Time horizon (MDR-A_03)	The action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	In 2025, 21 % of water was reused.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human capital and material resources.

Construction Area

IMPROVE WASTE MANAGEMENT

Key actions: (MDR-A_01)

This is an action that has been implemented to significantly reduce the waste generated in construction projects, with the aim of increasing reuse and recycling and reducing the costs associated with its disposal. Some examples are: reuse of road surfaces, obtaining zero waste certification, special separation of petroleum products, and soil recycling.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to FCC's sustainability and environmental responsibility policies by minimising the environmental impact of construction activities, promoting sustainable practices and optimising the efficient use of resources.
Scope (MDR-A_02)	This action covers all production processes carried out on construction sites globally within the Construction Area, integrating the entire value chain from planning to project execution. Its application extends to all stakeholders involved, including employees, suppliers and local communities.
Time frame (MDR-A_03)	The action is carried out annually.
Impact remediation (MDR-A_04)	The action aims to remediate current impacts on stakeholders by applying it to all production processes carried out on construction sites globally, covering the value chain from planning and design to project execution and reaching employees, suppliers and local communities.
Progress (MDR-A_05)	Action reported in previous periods, since the initial implementation phase of the waste management system. Among the main advances are the installation of recycling equipment at various construction sites and the training of personnel in sustainable practices. As a result, significant reductions in waste generation and a notable increase in the recycling rate have been achieved.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human capital and technological resources.

INSTALL MATERIAL OPTIMISATION AND WASTE REDUCTION SYSTEMS

Key actions: (MDR-A_01)

This is an implemented action that seeks to reduce construction waste through the use of modular and removable systems, with the aim of reusing prefabricated modules, reducing costs and improving efficiency in the use of materials.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to FCC's Sustainability and Circular Economy Policies by promoting the reuse of materials and reducing waste generation. It also supports the targets of efficiency and cost reduction by optimising construction and demolition processes.
Scope (MDR-A_02)	This action covers all production processes carried out on construction sites worldwide, integrating the entire value chain from project planning to execution. Its application extends to all stakeholders involved, including employees, suppliers and local communities.
Time frame (MDR-A_03)	The action is carried out annually.
Impact remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by reducing construction waste and decreasing the need for new raw materials, thereby contributing to reducing pollution and conserving natural resources.
Progress (MDR-A_05)	Action reported in previous periods, since the pilot phase of the modular and demountable construction system, implemented in several test projects. Among the main advances are the evaluation of its efficiency and sustainability, as well as the development of initial training programmes for workforce in the new construction techniques.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human capital and technological resources. This includes investment in prefabrication technology, the hiring of personnel specialised in modular construction, and the training of employees in the dismantling and reuse of structures.

EXTEND ZERO WASTE CERTIFICATION

Key actions: (MDR-A_01)

This is an ongoing action that seeks to extend the Zero Waste certification obtained by FCC Industrial at the Torija CPD centre to other centres or worksites, with the aim of replicating the experience and moving towards more efficient waste management.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to the measures defined in FCC Industrial's Environmental Policy, specifically to strengthening environmental protection through waste reduction and more sustainable use of resources.
Scope (MDR-A_02)	This action covers construction activities and fixed centres over which FCC Industrial exercises operational control.
Time horizon (MDR-A_03)	There is no specific date for the closure of the action, as the certifications obtained require annual renewal and the new implementations planned, such as the Tobarra Switchboard Workshop in 2026, will also follow this same continuous cycle.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by complying with the FCC Group's data reporting requirements for the preparation of Sustainability Reports.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include human capital, material resources and the contracting of services.

RECOVER NON-HAZARDOUS WASTE

Key actions: (MDR-A_01)

This is an action that has been implemented to minimise the amount of non-hazardous waste sent for disposal as much as possible, with the aim of reducing its impact and improving management efficiency. Some examples at Matinsa are the use of milling residues, the use of pruning waste and compost, and the reuse of sand and soil in filling the site itself.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to the measures defined in FCC Industrial's Environmental Policy, specifically to strengthening environmental protection through waste reduction and more sustainable use of resources.
Scope (MDR-A_02)	The scope of the action includes the reuse of soil, metal waste, plant waste and material from road milling in all contracts managed by Matinsa.
Time frame (MDR-A_03)	The action is carried out annually and is planned with a long-term continuity approach.
Impact remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by minimising negative impacts on nature.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action are the own resources included in Matinsa's contracts.

Concessions Area

ENSURE INFORMATION ON THE FINAL TREATMENT OF WASTE MANAGED BY MAINTENANCE CONTRACTORS AND SUBCONTRACTORS

Key actions: (MDR-A_01)

This is an ongoing action that seeks to provide reliable information on the final treatment of waste managed by maintenance contractors and subcontractors, with the aim of improving control, traceability and efficiency in waste management.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to the achievement of the targets set out in the Integrated Management System Policy by enabling the identification and planning of actions to improve waste management based on objective information on its final treatment route. Having this data available strengthens control over the waste managed by maintenance contractors and subcontractors, ensuring adequate traceability and more effective decision-making aimed at continuous improvement.
Scope (MDR-A_02)	This action applies to all contracted maintenance companies, both main maintenance providers and subcontractors in the Concessions Area.
Time frame (MDR-A_03)	The action is expected to be completed in 2026.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by improving maintenance waste management and reducing the carbon footprint.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include the human capital of the Environment Department.

STANDARISE LIFE CYCLE ANALYSES

Key actions: (MDR-A_01)

This is an ongoing action that seeks to establish standardised criteria for analysing the life cycle of the activity, with the aim of consistently identifying opportunities for overall improvement in processes and their impact.

Contribution to the achievement of policies and targets (MDR-A_01)	This action contributes to the achievement of the targets set out in the Integrated Management System Policy by strengthening the analysis of the activity's life cycle and facilitating the identification of opportunities for improvement at each stage of the process. It also promotes the minimisation of environmental impact by enabling a more accurate assessment of the effects associated with the activity and guiding decisions that favour more sustainable practices.
Scope (MDR-A_02)	This action applies to all contracted maintenance companies, both main maintainers and subcontractors in the Concessions Area.
Time frame (MDR-A_03)	The action will be implemented in 2026.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders, especially those associated with the life cycle of maintenance activities.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The non-financial resources allocated to the implementation of this action include technical workforce from the Environment Area and external consultants.

Additional information related to environmental issues

A continuación, se incluyen aquellas acciones relacionadas con la gestión ambiental que dan cumplimiento a los criterios establecidos por las NEIS, desglosados por cada temática y por Área de negocio en función de la materialidad.

E4 - Biodiversidad y ecosistemas

La siguiente tabla presenta los emplazamientos materiales de las operaciones de la organización, detallando las actividades que afectan a áreas sensibles para la biodiversidad, el nombre del espacio protegido, la clasificación de los sitios según los impactos y dependencias identificados y el estado ecológico de las áreas afectadas.

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Water Area				
Camarenilla-Camarena-Arcicóllar	WWTP	Steppe area on the right bank of the Guadarrama River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Rielves-Huecas	WWTP	Steppe area on the right bank of the Guadarrama River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Aguamarga	WWTP	Cabo de Gata–Níjar Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Isleta WWTP	WWTP	Cabo de Gata–Níjar Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Cabo de Gata Wastewater Treatment Plant	WWTP	Cabo de Gata–Níjar Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Las Negras	WWTP	Cabo de Gata–Níjar Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Rodalquilar	WWTP	Cabo de Gata–Níjar Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
San Jose	WWTP	Cabo de Gata–Níjar Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Hontoria del Pinar WWTP	WWTP	Lobos River Canyon Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low- nd reactive water from WWTPs.	Probably Critical
San Leonardo de Yagüe WWTP	WWTP	Lobos River Canyon Natural Park	Impact on the quality of the receiving water body caused by the discharge of low-quality water and reagents originating from WWTPs.	Probably Critical
Danone Madrid WWTP	WWTP	Upper Manzanares River Basin Regional Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
	WWTP	Manzanares River Basin	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Valdebebas WWTP	WWTP	Jarama and Henares river basins	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Bolonia WWTP	WWTP	Estrecho Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Faro WWTP	WWTP	Estrecho Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality, reactive water from WWTPs.	Probably critical
San Miguel del RÍO Septic Tank	WWTP	Las Ubiñas-La Mesa Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
	WWTP	Valgrande SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Lagunetas WWTP	WWTP	Los Alcornocales Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Rada WWTP	WWTP	Santoña, Victoria and Joyel Marshes	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
	WWTP	Santoña, Victoria, Joyel and Ría de Ajo Marshes	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Rioturbio WWTP	WWTP	Oyambre Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Ruiseñada WWTP	WWTP	Oyambre Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Sellaño WWTP	WWTP	Ponga Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
	WWTP	Ponga-Amieva SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Probably critical
OV Albrechtice	WWTP	Poodří Nature Reserve	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Probably critical
Arredondo WWTP	WWTP	Asón River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Anchuras	WWTP	Rivers in the middle Guadiana basin and slopes	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Casarejos WWTP	WWTP	Sierra de Cabrejas Juniper Woodlands	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Cortegana WWTP	WWTP	Sierra de Aracena y Picos de Aroche Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
	WWTP	Sierra de Aracena y Picos de Aroche Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Charches WWTP	WWTP	Sierra de Baza Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Ubrique WWTP	WWTP	Sierra de Grazalema Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Navalcán-Parrillas WWTP	WWTP	Sierra de San Vicente and Tiétar and Alberche valleys SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Wastewater Treatment Plant Saliencia	WWTP	Somiedo Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from the WWTPs.	Probably critical
Santiago WWTP	WWTP	Somiedo Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Santullano WWTP	WWTP	Somiedo Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Madrigal WWTP	WWTP	Tierra de Campiñas SPA	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Piedralaves WWTP	WWTP	Tiétar Valley	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
	WWTP	Tiétar Valley SPA	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably critical
Butry-sur-oise WWTP	WWTP	Vexin Français Regional Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
Vila Fernando WWTP	WWTP	Vila Fernando SPA	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Probably Critical
IDAM Rambla Morales	IDAM	Cabo de Gata–Níjar Natural Park	Dependence on biodiversity for the control of invasive species such as zebra mussels, jellyfish and red tides in IDAM extraction and outfall pipes.	Probably Critical
Marafiq Jizan SWRO Desalination Plant	IDAM	Imam Faisal bin Turki Royal Reserve	Dependence on biodiversity for the control of invasive species such as zebra mussels, jellyfish and red tides in IDAM extraction and outfall pipes.	Probably Critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Brieva WWTP	WWTP	Alto Najerilla Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Canales de la Sierra WWTP	WWTP	Alto Najerilla Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Ventrosa WWTP	WWTP	Alto Najerilla Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Villavelayo WWTP	WWTP	Alto Najerilla Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Viniegra de Abajo WWTP	WWTP	Alto Najerilla Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Not critical
Viniegra de Arriba WWTP	WWTP	Alto Najerilla Natural Park	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Not critical
STAR Chimá	WWTP	Lower Sinú Wetland Complex	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not Critical
STAR Lorica	WWTP	Lower Sinú Wetland Complex	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
STAR Momil	WWTP	Lower Sinú Wetland Complex	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not Critical
El Chaparral WWTP	WWTP	Guadarrama River Basin SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Ávila WWTP	WWTP	Holm oak woodlands of the Adaja and Voltoya rivers	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
	WWTP	Holm oak woodlands of the Adaja and Voltoya rivers SPA	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Las Virtudes WWTP	WWTP	Laguna y Saleros de Villena Wetland	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Portinatx WWTP	WWTP	Nord de Sant Joan SCI	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Not critical
Outeiro de Rei WWTP	WWTP	Parga - Ladra – Támoga SAC	Impact on water quality in the receiving ecosystem due to the discharge of low- f quality and reactive water from WWTPs.	Not critical
El Toyo Wastewater Treatment Plant	WWTP	Ramblas de Gérgal, Tabernas y Sur de Sierra Alhamilla SAC	Impact on the water quality of the receiving ecosystem caused by the discharge of low quality water and reagents from WWTPs.	Not Critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
WWTP Urb. "Pago de la Barca"	WWTP	Banks of the Duero River and tributaries	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Les Planes WWTP	WWTP	Brugent River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Not critical
Albarracín WWTP	WWTP	Monterde de Albarracín Juniper Woodland	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
	WWTP	Salero y Cabecicos de Villena SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Not critical
Puebla de Don Fadrique WWTP	WWTP	Sierra de La Sagra SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Anguiano WWTP	WWTP	Sierras of Demanda, Urbión, Cebollera and Cameros	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Not critical
	WWTP	Sierras of Demanda, Urbión, Cebollera and Cameros	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
	WWTP	Sierras del Nordeste SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Milagro WWTP	WWTP	Lower Aragón and Arga River Sections SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Not critical
Noblejas	WWTP	Tagus Valley Gypsum Outcrops SAC	Impact on water quality in the receiving ecosystem due to the discharge of low-quality water and reagents from WWTPs.	Not Critical
Alcalá de la Selva WWTP	WWTP	Maestrazgo and Sierra de Gúdar SCI	Impact on the water quality of the receiving ecosystem due to the discharge of low quality water and reagents from WWTPs.	Potentially Critical
Alcudia WWTP	WWTP	Puig de Sant Martí SAC	Impact on the water quality of the receiving ecosystem caused by the discharge of low quality water and reagents from WWTPs.	Potentially Critical
Los Prados OR Liérganes WWTP	WWTP	Miera River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Potentially Critical
La Cabaña-Club de Campo WWTP	WWTP	Miera River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Potentially Critical
Trubia WWTP	WWTP	Nalón River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Potentially Critical
Luarca WWTP	WWTP	Negro River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Potentially Critical

Name of facility (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Protected area (E4.SBM-3_04)	Impact/dependency relationship (E4.SBM-3_03)	Ecological status of the areas (E4.SBM-3_03)
Selaya WWTP	WWTP	Pas River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Potentially Critical
Compacta Calcabo	WWTP	Trubia River	Impact on water quality in the receiving ecosystem due to the discharge of low-quality and reactive water from WWTPs.	Potentially Critical

For the Construction Area, the relevant sites identified are presented below, together with the sensitive areas for biodiversity that are affected by these sites. However, no more specific information is currently available (E4.SBM-3_02, E4.SBM-3_03).

NAME OF FACILITY (E4.SBM-3_01, E4.SBM-3_03)	PROTECTED AREA (E4.SBM-3_04)
Construction Area	
Central auxiliary material warehouse (SPAIN)	Southeast Regional Park
Section 3: Gurasada (Romania)	ROSCI0064 - Defileul Muresului; ROSCI0373 - Raul Mures between Branisca and Ilia
UTE Anillo insular (Spain)	ZEC ES7020096 Teno (95_TF); ZEPA ES0000107 Mountains and Peaks of Tenerife; Chinyero Special Nature Reserve
A465 - Wales (UK)	Brecon Beacons National Park
Industrial bridge (Chile)	Hualpen, Biobío region; habitat area for reptiles and amphibians with a degree of conservation
Ribadesella bridge (Spain)	ZEC, ZEPA
Lugoj-Timisoara Est (Romania)	ROSCI0385 Râul Timis
Arona Sanitation (Spain)	Area affecting *Pimelia canariensis*
Cantera del Pilar (Spain)	Les Gavarres Massif

6.3. Social information

Tables related to social and workforce issues

S1 - Own workforce

DISTRIBUTION OF THE WORKFORCE BY COUNTRY 2025 (31/12) (S1-6_01, S1-6_02, S1-6_04, S1-6_05)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total number of employees	54,414	16,957		71,371	55,272	17,540	98	72,910
Spain	36,784	12,388		49,172	37,890	12,872		50,763
United Kingdom	3,765	581		4,346	3,503	554		4,057
Czech Republic	2,538	756		3,294	2,616	762		3,378
Georgia	2,447	397		2,844	2,279	397		2,676
France	1,283	1,114		2,397	1,336	1,120		2,456
United States	1,435	330		1,765	1,554	334	98	1,986
Colombia	854	297		1,151	920	297		1,217
Portugal	699	128		827	763	159		922
Austria	586	200		786	606	207		813
Romania	487	148		635	531	155		686
Poland	460	158		618	499	167		666
Saudi Arabia	872	29		901	509	28		537
United Arab Emirates	415	13		428	446	20		466
Slovakia	308	95		403	297	93		390
Canada	133	57		190	221	101		322
Italy	275	36		311	264	38		302

DISTRIBUTION OF THE WORKFORCE BY COUNTRY 2025 (31/12) (S1-6_01, S1-6_02, S1-6_04, S1-6_05) (continued)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Hungary	130	54		184	135	51		186
Egypt	224	4		228	171	4		175
Netherlands	104	19		123	136	32		168
Mexico	115	25		140	123	29		152
Serbia	88	24		112	84	25		109
Norway	76	23		99	80	23		103
Australia	28	11		39	54	22		76
Algeria	54	8		62	53	7		59
Qatar	44	3		47	53	3		56
Nicaragua	35	5		40	46	7		53
Chile	97	28		125	28	11		39
Panama	19	9		28	27	8		35
Peru	36	9		45	21	7		28
Germany	13	5		18	18	5		23
Oman	2			2	2			2
Bulgaria	0	1		1		1		1
Brazil	1			1	1			1
El Salvador	1			1	1			1
Dominican Republic	1			1	1			1
Montenegro	1			1	1			1
Ireland	2	1		3	1			1
Costa Rica	0	1		1		1		1
Tunisia	1			1	1			1
Guatemala	1			1	1			1

DISTRIBUTION OF THE WORKFORCE BY CONTRACT TYPE AND WORKING HOURS (31/12) (S1-6_07, S1-6_09)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total number of employees	54,414	16,957		71,371	55,272	17,540	98	72,910
No. of permanent employees	46,803	14,212		61,015	46,755	14,444	98	61,297
No. of temporary employees	7,611	2,745		10,356	8,517	3,096	0	11,613
No. of non-guaranteed hours	0	0		0	195	81	0	276
No. of full-time employees	49,438	12,353		61,791	50,219	12,778	98	63,095
No. of part-time employees	4,976	4,604		9,580	5,053	4,762	0	9,815

DISTRIBUTION OF THE WORKFORCE BY FUNCTIONAL LEVEL AND GENDER (S1-9_01, S1-9_06)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total	54,414	16,957		71,371	55,272	17,540	98	72,910
Executive management[48]	380	80		460	390	86	1	477
Middle management	4,025	990		5,015	4,083	1,029	8	5,120
Technical workforce	4,469	2,385		6,854	4,553	2,580	3	7,136
Administrative workforce	816	2,108		2,924	826	2,186	4	3,016
Various trades	44,724	11,394		56,118	45,420	11,659	82	57,161

DISTRIBUTION OF THE WORKFORCE BY AGE RANGE AND GENDER (31/12) (S1-9_03, S1-9_04, S1-9_05)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total	54,414	16,957		71,371	55,272	17,540	98	72,910
< 30 years	5,086	1,504		6,590	5,221	1,578	7	6,806
30–50 years	24,640	8,033		32,673	24,391	8,074	37	32,502
> 50 years	24,688	7,420		32,108	25,660	7,888	54	33,602

NUMBER OF DEPARTURES AND TURNOVER RATE (S1-6_11, S1-6_12)

	2024		2025	
	Number of departures	Rate (%)	Number of departures	Rate (%)
Total	6,789	8.78	7,707	9.75
Men	5,364	6.94	5,961	7.54
Women	1,425	1.84	1,720	2.18
Unknown			26	0.03

AVERAGE HOURS OF TRAINING BY GENDER AND FUNCTIONAL LEVEL (S1-13_03, S1-13_04)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Executive management	23.50	36.98		25.80	23.34	36.98	0.08	25.74
Middle management	20.41	27.98		21.91	20.07	26.30	0.42	21.30
Technical workforce	20.28	18.98		19.83	26.57	22.52	0.63	25.11
Administrative workforce	19.01	16.46		17.19	33.59	17.31	0.23	21.84
Various trades	8.08	3.40		7.12	8.61	6.41	0.16	8.16

[48] It is integrated into the management team, both senior management (reporting directly to the Chief Executive Officer) and those who hold management and responsibility positions in the FCC Group, with the following percentage distribution of the employees by gender within this group: Male (81.76 %) Women (18.03 %) and Unknown (0.21 %) (S1-9_02, S1-9_02).

HOURLY WAGE GAP (GROSS AND ADJUSTED)

	2024		2025	
	Gross	Adjusted	Gross	Adjusted
Hourly wage gap (%) (S1-16_01)	14.77	4.16	11.98	4.42

FAMILY CARE LEAVE/PERMITS

	2024					2025				
	Men	Women	Total	% Total	% of employees entitled to take family-care leave/permits	Men	Women	Total	% Total	% of employees entitled to take family-care leave/permits
No. of employees who have taken family-care leave/ permits (S1-15_03, S1-15_04)	3,539	1,169	4,708	6.09 %	99.29 %	3,656	1,274	4,930	6.24 %	99.42 %

DISTRIBUTION OF PERSONS WITH DISABILITIES BY GENDER

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
No. of persons with disabilities (S1-12_01)	1,841	592		2,433	1,899	587	0	2,486
% of the group	75.67	24.33		100	76.39	23.61	0.00	100
% of the workforce	2.38	0.77		3.15	2.40	0.74	0.00	3.15

SAFETY, HEALTH AND WELL-BEING

	2024	2025
Employees and non-employees covered by management systems (%) (S1-14_01)	91.14	88.81

TREND IN THE NUMBER OF FATALITIES

	2024	2025
Total number of work-related fatalities	5	8
Own workforce (S1-14_02)	3	6
Subcontracted (S1-14_03)	2	2

TREND IN THE NUMBER OF RECORDABLE EMPLOYEE ACCIDENTS

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
No. of recordable accidents (S1-14_04)	1,715	370	0	2,085	1,819	329	0	2,148

TREND IN THE NUMBER OF RECORDABLE OCCUPATIONAL ILLNESSES

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
No. of occupational illnesses (S1-14_06)	6	8	0	14	3	7	0	10

TREND IN THE NUMBER OF LOST DAYS DUE TO WORK-RELATED INJURIES AND FATALITIES

	2024	2025
Number of lost days due to work-related injuries (S1-14_07)	98,597	102,307

Targets related to the management of social aspects

The following are the targets related to the management of social aspects that comply with the criteria established by the ESRS, broken down by topic and business Area according to materiality.

S3 - Affected communities

Construction Area

ALLOCATE 0.1 % OF REVENUE TO SOCIAL ACTION PROGRAMMES

Target: (MDR-T_02)

This is a voluntary target, consisting of allocating 0.1 % of revenue to the development of social action programmes.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	-	% of revenue
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2050	2026 target: allocate 0.05 % of revenue to the development of these programmes.

Description and relationship to policies (MDR-T_01)	The development of the Social Action Programme is supported by the Human Rights Policy, which establishes the roadmap and priority areas for action.
Scope (MDR-T_04)	The target applies to FCC Construcción globally, covering all activities over which it has operational or financial control, and extends to all employees, managers, suppliers and contractors who collaborate with the Area.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	Based on the Area Sustainability Strategy.

ALLOCATE 0.1 % OF REVENUE TO SOCIAL ACTION PROGRAMMES (continued)

Stakeholders (MDR-T_11)	Stakeholders have not participated in the process of defining the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Every year, FCC Construcción conducts an annual review of its Sustainability Strategy. In addition, a Strategy Monitoring Committee has been created to oversee compliance with the strategy using indicators established for this purpose.
Participation of affected communities (S3-5_01, S3-5_02, S3-5_03)	The affected communities have not participated in the process of defining the target, monitoring or conclusions and improvements.

ASSESS 100 % OF ACTIVITIES IN TERMS OF HUMAN RIGHTS VIOLATION RISKS

Target: (MDR-T_02)

This is a mandatory target, consisting of the assessment of 100 % of the activities of the Construction Area's business model, with the aim of contributing to the achievement of human rights and environmental targets.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	Not available	% of activities
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2050	2026 target: evaluate the company's strategic activities and report annually on due diligence processes and means established for identifying and preventing human rights violations in the value chain.

ASSESS 100 % OF ACTIVITIES IN TERMS OF HUMAN RIGHTS VIOLATION RISKS (continued)	
Description and relationship to policies (MDR-T_01)	The target is related to the Human Rights Policy, as it integrates human rights due diligence into its internal policies and human rights violation risk management systems. In addition, it has a Human Rights Due Diligence System, as well as internal standards related to respect for human rights (Code of Ethics and Conduct, Compliance Policy and Human Rights Policy of the FCC Group).
Scope (MDR-T_04)	The target applies to FCC Construcción globally, covering all activities over which it has operational or financial control, and extends to all employees, managers, suppliers and contractors who collaborate with the Area.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The data sources used to define the target are as follows: – 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 participated in the process of defining the target.
Changes (MDR-T_12)	There have been no changes to 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.
Participation of affected communities (S3-5_01, S3-5_02, S3-5_03)	The affected communities have not participated in the process of defining the target or its monitoring, but they have participated in the conclusions and improvements through the training of various technicians in all the countries where the Area operates.

HIRE LOCAL PEOPLE

Target: (MDR-T_02)

This is a voluntary target aimed at strengthening the company's commitment to the communities in the different countries where it operates, seeking to ensure that more than 90 % of hires are local talent.

Type of target (MDR-T_03)	**Reference value** (MDR-T_05)	**Unit of measure** (MDR-T_03)
Absolute	Not available	% of local workers
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2026	-

Description and relationship to policies (MDR-T_01)	The Area's policies do not establish any goals in this regard.
Scope (MDR-T_04)	The target applies to all companies that are part of the Construction Area and in all territories where they operate.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	For operational and efficiency reasons, workforce recruitment is carried out locally.
Stakeholders (MDR-T_11)	Stakeholders have not participated in the process of defining the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	A periodic review of the percentage of locally hired workers is carried out: In June 2024, of 7,068 workers, 91.47 % were locally hired, while in June 2025, of 6,672 workers, 92.50 % were locally hired.
Participation of affected communities (S3-5_01, S3-5_02, S3-5_03)	The affected communities have not participated in the process of defining the target, monitoring or conclusions and improvements.

S4 - Consumers and end-users

Environment Area

REDUCE CUSTOMER COMPLAINTS

Target: (MDR-T_02)

This is a voluntary target set by FCC Environment CEE Austria, with the aim of ensuring that less than 0.45 % of all invoices issued give rise to complaints and/or claims.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	3,401	Number of complaints
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	Annual	-

Description and relationship to policies (MDR-T_01)	This target is related to the Improvement and Complaints Process Policy, which, in addition to complying with ISO 9001, contributes to meeting customer needs through the proper management of complaints.
Scope (MDR-T_04)	The action covers the operations of FCC Environment CEE Austria.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	Data are collected quarterly for each location in an Excel document. Part of the data collection is done manually, while the rest comes from claims linked to customer invoices in the Axapta tool. If there are deviations 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)	Consumers and end-users have not been involved in the process of defining the target, monitoring or conclusions and improvements. To date, only internal stakeholders, such as employees and senior management, have participated in the process of defining the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Regular monitoring is carried out in the form of regional meetings at the facilities, as well as briefing sessions.

Water Area

IMPROVE THE QUALITY OF CUSTOMER SERVICE AND THE CONTRACTING PROCESS

Target: (MDR-T_02)

These are three voluntary targets that encompass a series of goals aimed at improving the quality and procedures of the contracts in which Aqualia participates. These goals include achieving 100 % of contracts with all customer service channels in place, reaching 11,700,000 electronic invoices and achieving 80 % of contracts with digital signatures by 2026.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
1 and 3: Relative 2: Absolute	-	1: % of omnichannel contracts 2: Number of invoices 3: % of contracts with digital signature
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	1: Achieve 90 % in 2024 and 100 % in 2025 and 2026. 2: 10,600,000 invoices in 2024, 11,600,000 invoices in 2025 and 11,700,000 in 2026. 3: 20 % in 2024, 50 % in 2025 and 80 % in 2026.

Description and relationship to policies (MDR-T_01)	These targets aim to guarantee customer satisfaction, regardless of their nature and geographical location, as well as that of other stakeholders, by providing services and delivering products and projects that meet the specified requirements. 1: In addition, the objective of improving omnichannel communication with customers is reinforced, facilitating their relationship with Aqualia from any location and device.
Scope (MDR-T_04)	The targets apply to all Aqualia operations.
Scientific basis (MDR-T_10)	The targets have no scientific basis.

IMPROVE THE QUALITY OF CUSTOMER SERVICE AND THE CONTRACTING PROCESS (continued)	
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on climate risk analyses and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Aqualia's 2023-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in setting targets. However, representatives of consumers and end-users do not participate in the process of monitoring the results of the objective or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There have been no changes to the targets or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholder expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to ongoing updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

IMPROVE COMPLIANCE WITH THE CYBERSECURITY PLAN

Target: (MDR-T_02)

This is a voluntary target that aims to achieve 95 % compliance with the Water Area's cybersecurity action plan.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	-	-
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	Target for 2024, 2025 and 2026: Over 95 % compliance.

IMPROVE COMPLIANCE WITH THE CYBERSECURITY PLAN (continued)	
Description and relationship to policies (MDR-T_01)	This target is directly related to the goals defined in Aqualia's Sustainability Policy regarding strengthening cybersecurity commitments arising from the digitalisation process in which the company is immersed and relating to protecting information against loss of availability, confidentiality and integrity, as well as against unauthorised access.
Scope (MDR-T_04)	The target covers all Aqualia's operations.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The targets of Aqualia's 2024-2026 Strategic Sustainability Plan were defined based on climate risk analyses and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Aqualia's 2023-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in setting targets. However, representatives of consumers and end-users do not participate 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 Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholders' expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

IMPROVE CUSTOMER SATISFACTION RATING

Target: (MDR-T_02)

These are two voluntary targets that aim to improve the satisfaction index of end customers and institutional customers. As part of Aqualia's Strategic Plan, the goal of this target is to achieve at least 80 % of end customers satisfied with the quality of service provided by Aqualia by 2024 and an average satisfaction rating of more than 4 (range 1-5) from institutional customers for the quality of service provided by Aqualia.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	-	1: % de clientes satisfechos 2: Valoración media (escala 1-5)
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	1: % of satisfied customers 2: Average rating (scale 1-5)

Description and relationship to policies (MDR-T_01)	The targets are related to the goal defined in Aqualia's Sustainability Policy of ensuring customer satisfaction, regardless of their nature and geographical location, as well as that of other stakeholders through the provision of services.
Scope (MDR-T_04)	The targets apply in countries where the customer satisfaction survey is conducted (MWC-Management Water Cycle countries) and, 2: in the case of institutional customers, for the Czech Republic and Spain.
Scientific basis (MDR-T_10)	The targets have no scientific basis.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on climate risk analyses and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.

IMPROVE CUSTOMER SATISFACTION RATING (continued)

Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Aqualia's 2023-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in setting targets. However, representatives of consumers and end-users 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 have been no changes to the targets or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholders' expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored. To this end, the results of the assessment of the percentage of satisfied end customers and the degree of satisfaction of institutional customers are also monitored on a monthly basis.

INCREASE THE NUMBER OF CUSTOMERS BENEFITING FROM SOCIAL TARIFFS THAT GUARANTEE ACCESS TO WATER AND SANITATION

Target: (MDR-T_02)

This is a voluntary target that seeks to increase the number of customers who can benefit from social tariffs for water and sanitation services, promoting mechanisms through partnerships with institutional customers in Spain, Italy, Portugal, Georgia and France.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	2.7	% of customers benefiting from social tariffs
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2024-2026	For each year of the PESA, an increase in the number of customers who can benefit from social tariffs is expected.

INCREASE THE NUMBER OF CUSTOMERS BENEFITING FROM SOCIAL TARIFFS THAT GUARANTEE ACCESS TO WATER AND SANITATION (continued)	
Description and relationship to policies (MDR-T_01)	This target is related to the objective defined in Aqualia's Sustainability Policy regarding active collaboration with local, regional, national or supranational institutions to provide water and sanitation services that improve citizens' quality of life.
Scope (MDR-T_04)	Beneficiaries of social tariffs and customers in Spain, Italy, Portugal, Georgia and France.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on climate risk analyses and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Aqualia's 2023-2026 Strategic Sustainability Plan was developed based on surveys and interviews conducted during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in setting targets. However, representatives of consumers and end-users do not participate in the process of monitoring the results of the target or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholder expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

Construction Area

IMPROVE EXTERNAL OPINION THROUGH QUALITY MANAGEMENT

Target: (MDR-T_02)

This is a voluntary target that aims to generate a better opinion of FCC Industrial among customers. To this end, the goal is to achieve maximum customer satisfaction, reaching a rating in customer surveys and reports with 97 % of the attributes in the End of Work Survey rated as Very Good or Good.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	97	% of attributes rated as Good or Very Good
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2020	2025	-

Description and relationship to policies (MDR-T_01)	The target set is related to the objective of the Customer Policy "Treat customer relationships with special attention".
Scope (MDR-T_04)	The scope covers all geographical areas in which FCC Industrial operates and affects the entire organisation.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	Customer satisfaction is measured mainly through satisfaction surveys, which are used to make decisions based on information obtained through a questionnaire.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Indirect participation of FCC Group stakeholders in setting and defining the target, as the Group's strategies are followed. Representatives of consumers and end-users do not participate in the process of monitoring the results of the target or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	Annual review of the target set for the target with a view to continuous improvement.

IMPROVE EXTERNAL OPINION THROUGH QUALITY MANAGEMENT (continued)

Performance and progress (MDR-T_13)	Considering the good results obtained in 2019, a year in which the target set for this target was exceeded, it was decided to approve a more ambitious target for subsequent years, raising it to 97 %. With regard to this new target, in 2020 and 2021 the benchmark value was achieved, while in 2022, 2023 and 2024 the result was very close to it.

INCREASE INFORMATION SECURITY

Target: (MDR-T_02)

This is a voluntary target aimed at improving information security management tools at FCC Co through the implementation of a password manager capable of securely storing and managing all passwords. In addition, FCC Industrial has specifically set the target of maximising the number of computers without security breaches due to outdated hardware and/or software to 90 %.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
1: Absolute 2: Relative	1: - 2: 75	1: - 2: %
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2025	2025	1: Selection, deployment and monitoring of a password management tool 2: Definition of the specific indicator and migration of obsolete equipment to Windows 11.

Description and relationship to policies (MDR-T_01)	1: The goals set in the target are directly related to the Information Security Policy and are directly related to the risks defined in terms of protection against criminals. 2: The goal set is related to the targets of the Information Security Policy regarding strengthening the customer focus through an Information Management Security System that allows understanding and sharing their needs, ensuring that their expectations are met and promoting continuous improvement.

INCREASE INFORMATION SECURITY (continued)

Scope (MDR-T_04)	FCC Construcción (1): The target covers the FCC Group as a whole. FCC Industrial (2): It applies to all geographical areas in which FCC Industrial operates, affecting those parts of the organisation with projects that have special security requirements.
Scientific basis (MDR-T_10)	The targets are not based on conclusive scientific evidence.
Methodologies (MDR-T_09)	1: The target is aligned with SDG 9 on Industry, Innovation and Infrastructure. 2: The aim is to ensure operating systems with guaranteed future support, both in terms of operating systems and the development software itself in use in the area, with particular emphasis on continuous monitoring of the process.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	In both targets, stakeholders have not participated in the process of setting or defining the target. Similarly, representatives of consumers and end-users do not participate in the process of monitoring and identifying the results of the target. In the specific case of FCC Industrial, there has been indirect participation by the FCC Group's stakeholders in setting and defining the target, in line with the Group's strategies.
Changes (MDR-T_12)	1: There has been no change in the target or associated metrics. 2: An annual review of the achievement of the target is carried out. If the target has been achieved, a new target is set, and if not, new actions are established to achieve it.
Performance and progress (MDR-T_13)	Both targets are reported for the first year under ESRS.

OPTIMISE THE OPINION GATHERING PROCESS

Target: (MDR-T_02)

This is a voluntary target that aims to improve the process of gathering customer feedback in order to improve the products and services offered through the renewal of the End of Work Survey (EFO) and the target collection of data.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	-	-
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2025	2025	Six actions are covered, which are summarised below: -Review the calculations used by the DISCON programme to obtain statistics on EFOs. -Study the possibility of conducting surveys according to customer type, conducting "mirror" surveys and increasing the number of surveys. -Create a new, updated survey and develop the module to include it in the new ATENEA application.

Description and relationship to policies (MDR-T_01)	The goal set in the target is directly related to the Customer Policy, as it is a reliable indicator of the actual perception of the work carried out, project by project.
Scope (MDR-T_04)	Completion of the End of Project Survey is mandatory for all projects carried out by FCC Construcción.
Scientific basis (MDR-T_10)	The target is not based on conclusive scientific evidence.
Methodologies (MDR-T_09)	The target is aligned with SDGs 8, 12 and 17. Likewise, the target takes into account all aspects of the Construction Area's performance, as the End of Construction Survey assesses various issues, including respect for the environment, the performance of subcontractors and collaborators, and health and safety on site, among others.

OPTIMISE THE OPINION GATHERING PROCESS (continued)

Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Stakeholders have not participated in the process of setting or defining the target. Similarly, representatives of consumers and end-users do not participate in the process of monitoring or identifying the results of the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Target reported for the first year under ESRS.

IMPROVE BUSINESS TRANSPARENCY

Target: (MDR-T_02)

This is a voluntary target which, in addition to the mandatory actions for FCC Co in terms of transparency regarding the responsibility of its actions and decisions, aims to increase the frequency of its sustainability publications in order to keep its stakeholders (employees, customers, investors and the community in general) informed.

An example could be the annual publication of the Sustainability Report and Environmental Communication.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	-	-
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2025	Publicada cada dos años.	Action 1: Prepare the Sustainability Report annually Action 2: Prepare the Environmental Communication annually Action 3: Annual verification of the Sustainability Report by an accredited body Action 4: Publish the Sustainability Report and Environmental Communication annually on the website

IMPROVE BUSINESS TRANSPARENCY (continued)	
Description and relationship to policies (MDR-T_01)	Increased transparency in data reporting is directly related to company policies, as it increases the confidence of our customers, investors and society in general.
Scope (MDR-T_04)	The target covers all FCC Co's actions, publications and communications in the Sustainability Report and its Environmental Communication.
Scientific basis (MDR-T_10)	The targets are not based on conclusive scientific evidence.
Methodologies (MDR-T_09)	The target is aligned with SDGs 13 and 16.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Stakeholders have not participated in the process of setting or defining the target. Similarly, representatives of consumers and end-users do not participate in the process of monitoring or identifying the results of the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Target reported for the first year under ESRS, achieved by 2025.

PREPARE ENVIRONMENTAL PRODUCT DECLARATIONS

Target: (MDR-T_02)

This is a voluntary target that aims to inform customers of the environmental footprint of the bituminous mixes, concrete and cement-treated materials produced by Áridos de Melo.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	-	-
Base year (MDR-T_06)	**Application period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2026	2026	Action 1: Consultation within the FCC Group (completed) Action 2: Request for quotes (completed) Action 3: Contract the preparation of the DAPs or join the associations (March 2026) Action 4: Publish the DAPs (December 2026)

PREPARE ENVIRONMENTAL PRODUCT DECLARATIONS (continued)	
Description and relationship to policies (MDR-T_01)	The target is related to the objectives of the Quality Policy (ensure customer satisfaction) and Environmental Policy (combat climate change and conserve water resources).
Scope (MDR-T_04)	The target applies to the following products: bituminous mixtures, concrete and cement-treated materials.
Scientific basis (MDR-T_10)	The targets are not based on conclusive scientific evidence.
Methodologies (MDR-T_09)	The target has been defined based on the context analysis carried out at Áridos de Melo and is based on the opportunity identified: to meet the demand for sustainable products in the construction market.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Stakeholders did not participate in the process of setting or defining the target. Similarly, representatives of consumers and end-users do not participate in the process of monitoring or identifying the results of the target.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The targets are reviewed every six months to check on the progress of the planned actions. Once a year, they are updated if there have been significant changes or if it is necessary to postpone them or extend the deadlines in order to meet them.

Actions related to the management of social aspects

Below are the actions related to the management of social aspects in detail, in accordance with the criteria established by the ESRS. The actions are arranged in an orderly manner, according to the topic and business Area and based on the associated materiality.

S3 - Affected communities

Construction Area

ENHANCE POSITIVE IMPACT ON COMMUNITIES

Key actions: (MDR-A_01, S3-4_01, S3-4_03)

This is a set of ongoing actions through which FCC Construcción reaffirms its social commitment to enhancing the positive impacts of its activity. These include contributing to local development through solidarity actions (donations, volunteering, etc.), promoting socio-economic development through the construction and improvement of buildings and infrastructure, and encouraging initiatives for the integration of vulnerable groups.

Scope (MDR-A_02)	The actions cover all FCC Construcción operations over which the company has financial or operational control, regardless of their nature or location. This includes all employees, managers, suppliers and contractors who collaborate with the Area.
Time horizon (MDR-A_03)	The actions are annual and long-term in nature.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	The Due Diligence System being implemented and the System Status Report will enable the monitoring and control of progress and results.
Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to implementing these actions include requiring environmental management system certificates for contracting and subcontracting suppliers, as well as initiatives to raise awareness and sensitise society about respect for the natural environment, contributing to improving the quality of life of local communities.

PROMOTE ENVIRONMENTAL TRAINING AND COMMUNICATION

Key actions: (MDR-A_01, S3-4_01, S3-4_03)

This is an ongoing action aimed at raising environmental awareness among all FCC Construcción employees and those in the value chain, as well as promoting the involvement of local communities in projects. For employees, courses are given on the correct execution of activities in accordance with environmental criteria, while for communities, the action focuses on ensuring that they are properly informed about the social, economic, environmental and cultural impacts of projects, their duration, the municipalities affected and the benefits and compensation.

This generates a two-way exchange of information that increases trust in the Area, leads to greater acceptance by local communities and offers FCC Construcción the opportunity to continue improving.

Scope (MDR-A_02)	The action covers all FCC Construcción operations over which the company has financial or operational control, regardless of their nature or location. This includes all employees, managers, suppliers and contractors who collaborate with the Area.
Time horizon (MDR-A_03)	The actions are annual and long-term in nature.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	This action aims to remedy the negative environmental impacts caused by projects developed by the Construction Area on local communities.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	Information on progress and effectiveness assessment is published in the Sustainability Strategy, the Sustainability Report and the various Environmental Communications.
Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to the implementation of these actions include the requirement for environmental management system certificates for the hiring and subcontracting of suppliers, as well as initiatives to raise awareness and sensitise society about respect for the natural environment.

S4 - Consumers and end-users

Environment Area

APPLY ARTIFICIAL INTELLIGENCE TO STREET CLEANING

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

This is an ongoing action whereby a solution is being incorporated into Madrid's street cleaning service that allows inspection vehicles to carry out visual reconnaissance using artificial intelligence to detect waste that has been deposited outside containers.

With a data feed device that uses artificial vision thanks to visual sensors and through the development of algorithms based on AI and machine learning, the solution enables the proactive and automatic detection of waste left next to containers.

This action contributes to improving the quality of services, as well as customer satisfaction and the satisfaction of the general public.

Scope (MDR-A_02)	This pioneering initiative in Spain has been developed by the Information Technology Department and the Madrid office of FCC Medio Ambiente, responsible for the street cleaning contract for lot 6 of the capital, in collaboration with the 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 where an average of 2,100 abandoned waste collection operations are recorded daily. It will be completed when the contract ends in 2028.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	The project seeks to eradicate a problem that greatly affects service quality, causing pockets 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 %. It also contributes to reducing vehicle energy consumption, which increases efficiency and, consequently, the useful life of the equipment. In order to comply with data protection legislation, the system also pixelates people and vehicles that may appear in the images.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	Customer satisfaction and, therefore, community satisfaction is analysed once the measure has been implemented. Although no formal evaluation process is carried out, there has been a reduction in customer complaints and an improvement in the overall cleanliness of the area of operation. This action was implemented in 2025, and more than two thousand reports have been detected by these vehicles.

APPLY ARTIFICIAL INTELLIGENCE TO STREET CLEANING (continued)

Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to the implementation of this action include personnel and appropriate machinery, as well as Artificial Intelligence systems.

Water Area

IMPROVE THE OMNICHANNEL CUSTOMER SERVICE SYSTEM

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

This is a set of ongoing actions aimed at enhancing omnichannel communication with customers, ensuring their satisfaction, as well as that of other stakeholders, by providing services and creating products and projects that contribute to this end.

1: One of these actions aims to provide rapid, real-time responses to the needs of users and customers through technology that enables resources to be used and managed efficiently so that citizens can enjoy guaranteed access to water.

2: Another action aims to make it easier for customers to sign their contracts digitally and is in line with the objective of achieving technology that allows resources to be used and managed efficiently and implementing digitalisation throughout the entire water cycle. Targets included in Aqualia's PESA.

3: Finally, and in line with the previous action, the aim is to design an electronic invoice that will enable the acceleration of global digitisation projects.

Scope (MDR-A_02)	1: The action covers end-users of Integrated Water Cycle Management activities in Spain, Georgia, Italy, Colombia, France, Portugal and the Czech Republic. 2 and 3: The actions cover all of the company's operations.
Time horizon (MDR-A_03)	All actions are part of Aqualia's 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	1: The action seeks to mitigate reputational risks related to the lack of transparent information systems for stakeholders and impacts related to failures in the provision of services to customers, invoices, incident management, user and customer complaints and collections, response times, etc. The implementation of this action enables a rapid, real-time response to the needs of customers and users, improving customer information and developing solutions to their problems. 2 and 3: These are not remedial actions.

IMPROVE THE OMNICHANNEL CUSTOMER SERVICE SYSTEM (continued)	
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	1: Communication channels (telephone service, SMS, apps and virtual office) have continued to be strengthened in the different countries where the company operates. For example, the first Call Centre with digital infrastructure was opened in Mexico, new customer service offices were opened in Ciudad Real and Rota (Spain), and the Aqualia *Contact* service celebrated its first year of operation in Colombia, among other actions. 2: In 2025, 24 % of contracts were reported to have been signed digitally. 3: At present, no information is available on the progress and effectiveness of the action.
Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to the implementation of these actions include personnel (human resources) and the provision of the necessary materials.

STRENGTHEN CYBERSECURITY

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

This is an ongoing action, where the objective is to ensure the cybersecurity of all stakeholders by strengthening cybersecurity commitments derived from the development of digitalisation in which Aqualia participates, both in the processes of the Integral Water Cycle and in the management of customers and employees. It also aims to contribute to protecting information against loss of availability, confidentiality, integrity and unauthorised access.

Scope (MDR-A_02)	The action covers all stakeholders in the Integrated Water Cycle Management activities in all countries where Aqualia operates or has control.
Time horizon (MDR-A_03)	The action is expected to be completed in 2026, as it is part of Aqualia's 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	At present, no information is available on the progress and effectiveness of the action.
Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to the implementation of this action include personnel (human resources) and the provision of the necessary materials.

INCREASE SOCIAL TARIFFS

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

These are two ongoing actions, the common objective of which is to increase the number of municipalities that enable their citizens to have access to water and sanitation regardless of their economic and social situation. To this end, the Water Area classifies and monitors customers according to the different tariff mechanisms, as well as identifying the number of people benefiting from social tariffs.

Scope (MDR-A_02)	The classification and monitoring of customers according to tariff models covers all the Company's operations, while the identification of the number of beneficiaries of social tariffs covers citizens of Spain, Italy, Portugal, France and Georgia.
Time horizon (MDR-A_03)	Both actions are expected to be completed in 2026, as part of Aqualia's 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	At present, no information is available on the progress and effectiveness of the actions.
Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to the implementation of these actions include personnel (human resources) and the provision of the necessary materials.

Construction Area

MAINTAIN THE QUALITY MANAGEMENT SYSTEM

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

In the Construction Area, the different businesses share a common approach based on the implementation and maintenance of certified management systems that ensure compliance with applicable regulations, project requirements and corporate policies. This general framework integrates the specific actions of FCC Construcción, FCC Industrial and Matinsa, adapted to the nature of their activities.

In the case of FCC Construcción, this action takes the form of the systematic implementation, in all projects, of quality assurance and control plans integrated into its Quality Management System, in place since 1994. The execution of these plans reinforces compliance with the Quality Policy.

In line with this approach, FCC Industrial has had a certified Quality Management System in place since 1996, which also incorporates quality assurance and control plans into its projects. For its part, Matinsa complements this common approach by certifying various management systems in accordance with international standards, with the aim of accrediting the correct performance of its activities and ensuring compliance with established requirements.

Scope (MDR-A_02)	The scope of action in the Construction Area is broad and comprehensively covers the main activities in the value chain, from project development and management to the execution, conservation, maintenance and operation of infrastructure. At FCC Construcción, this covers the development, execution, conservation and operation of all types of civil engineering and building works, as well as project management, motorways and the production of associated materials. Convensa consistently applies its ISO 9001 certification to the development and construction of similar infrastructure and to the conservation and maintenance of roads, buildings and railways, ensuring the quality of the work throughout its life cycle. FCC Industrial covers the engineering, execution and maintenance of industrial, energy, building, electrical, railway and telecommunications projects, including the manufacture of electrical panels, applied from its central operating divisions. At Matinsa, the action covers all its contracts. From a geographical point of view, the scope of action is both national and international, as the certifications cover the permanent sites and activities carried out by the Area in its various regional offices in Spain and in its offices and branches in Europe, America, the Middle East and other international markets.

MAINTAIN THE QUALITY MANAGEMENT SYSTEM (continued)

Time horizon (MDR-A_03)	In all cases, annual monitoring is carried out, with expectations of long-term maintenance.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	Monitoring and evaluation are carried out through external audits every three years and annual monitoring; additional audits may be carried out on site by the client and other parties involved. This action is maintained indefinitely by the company and does not undergo any changes, as it consists of maintaining the system's certification.
Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to the implementation of this action include the company's personnel assigned to the quality system for each project, the management personnel responsible for the quality system and the technical services personnel of the quality department.

MAINTAIN THE INFORMATION SECURITY MANAGEMENT SYSTEM

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

In the Construction Area, FCC Construcción and FCC Industrial e Infraestructuras Energéticas have externally certified Information Security Management Systems in place to mitigate the risks identified in the IRO and ensure adequate protection of information. In this context, FCC Construcción has adhered to the National Security Scheme at the basic level, with the aim of reaching the medium level in 2026, while FCC Industrial already has ENS certification at the medium level. Both actions contribute to compliance with the Information Security Policy, as well as other policies in the Construction Area, such as the customer and supplier policies, etc. This system is audited by a third party through annual follow-up audits.

Scope (MDR-A_02)	The scope of the action at FCC Construcción covers information systems and documentation associated with works with special security requirements, both in civil engineering and building projects and in infrastructure conservation, maintenance and operation activities. This scope covers the main phases of the value chain and applies to works and central services located in Madrid, ensuring the protection of critical information related to these activities. Similarly, at FCC Industrial and Energy Infrastructures, the scope focuses on the information systems that support consulting, engineering, software development, integration and maintenance services for ICT systems applied to projects with high security requirements. This coverage applies to its central services in Madrid.

MAINTAIN THE INFORMATION SECURITY MANAGEMENT SYSTEM (continued)

Time horizon (MDR-A_03)	In all cases, annual monitoring is carried out, with expectations of long-term maintenance.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	Monitoring and evaluation are carried out through external audits every three years and annual monitoring. This action is maintained indefinitely within the company and does not undergo any changes, as it consists of maintaining the system's certification.
Non-financial resources allocated (MDR-A_06, S3-4_12)	The resources allocated to the implementation of this action include the company's personnel assigned to the system at the sites where it is applicable, the management personnel responsible for the SGSI system and the technical services personnel from the quality and IT department. Personnel from the IT and cybersecurity department of the FCC Group and Deloitte's LISOS Group are also involved.

ENSURE CE MARKING AND COMPLIANCE WITH ROYAL DECREE 163/2019

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

This is an ongoing action that aims to ensure product regulatory compliance and enhance consumer and end-user safety. All products manufactured by Áridos de Melo have the corresponding CE marking where applicable, thus ensuring compliance with mandatory standards. They also have the corresponding certificates for factory production control of concrete in accordance with Royal Decree 163/2019 and the tests defined by the CTE and PG3 regulations.

In this way, a rigorous plan of internal and external tests is developed and traceability is maintained with the products marketed which, in compliance with technical regulations, offers the necessary guarantees for use and performance.

Scope (MDR-A_02)	The action covers the geographical area of the Vicálvaro, Móstoles and Gravera de Barajas de Melo plants, as well as the production of concrete, bituminous mixtures and cement-treated materials.
Time horizon (MDR-A_03)	Annual monitoring and long-term maintenance.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	The action aims to remedy impacts related to user safety in the production of materials for the construction and management of buildings and infrastructure.

ENSURE CE MARKING AND COMPLIANCE WITH ROYAL DECREE 163/2019 (continued)

Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	The CE marking and compliance with Royal Decree 163/2019 in concrete manufacturing are periodically audited by Control Bodies accredited by ENAC.
Non-financial resources allocated (MDR-A_06, S3-4_12)	In addition to financial resources, technical personnel from the Quality team have been assigned and an external follow-up audit has been carried out for the implementation of this action.

IMPROVE THE HANDLING OF COMPLAINTS AND CLAIMS

Key actions: (MDR-A_01, S4-4_01, S4-4_03)

This is an action implemented at Áridos de Melo that aims to manage complaints and/or claims received in an agile manner to ensure customer satisfaction.

Scope (MDR-A_02)	The action covers the geographical area of the Vicálvaro, Móstoles and Gravera de Barajas de Melo plants, as well as the production of concrete, bituminous mixtures, cement-treated materials and CDW waste management.
Time horizon (MDR-A_03)	This is an ongoing action, which has already been implemented in previous years, and the aim is to continue improving its operation.
Impact remediation (MDR-A_04, S3-4_02, S3-4_07)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress and effectiveness evaluation (MDR-A_05, S3-4_04)	The process has been applied to all complaints received in 2025 (2).
Non-financial resources allocated (MDR-A_06, S3-4_12)	In addition to financial resources, technical workforce from the Quality team have been allocated.

6.4. Governance information

Targets related to specific issues of the entity

The following are the targets related to innovation and tax compliance that meet the criteria established by the ESRS, broken down by topic and business Area according to materiality.

Innovation

FCC Group

ENHANCE INNOVATION COMPETENCE

Target: (MDR-T_02)

This is a voluntary target that consists of promoting the innovative capacity enabled by *DI_Lab* within the FCC Group.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	20	Number of employees who have received training in innovation or participated in ideation workshops
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2021	2021-2028	N/A

Description and relationship to policies (MDR-T_01)	Given that there is no innovation policy in place, the target cannot be associated with this framework.
Scope (MDR-T_04)	Target with scope across all innovation training activities and ideation initiatives.

ENHANCE INNOVATION COMPETENCE (continued)

Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The definition of the target to improve innovation competence is based on observing the real needs of the organisation and analysing how ideas are currently generated and applied, taking as a reference the number of employees who receive training in innovation or participate in ideation workshops. The main hypothesis is that by increasing workforce participation in these activities, the organisation will be able to innovate more consistently and effectively.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the goal-setting process.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The target and metrics are monitored and reviewed through the number of employees participating in activities to acquire innovation skills, which has increased from 20 to 150 in 2024, further consolidating effective formulas to drive it forward.

FOSTER INNOVATION CULTURE

Target: (MDR-T_02)

This is a voluntary target that consists of promoting initiatives aimed at fostering and disseminating a culture of innovation, as well as the values, ideas and practices that *DI_Lab* promotes within the FCC Group.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	3	Total number of employees participating in innovation workshops and events, *Digital Innovation Lab* communications for employees, and number of challenges proposed by employees.
Base year (MDR-T_06)	**Application period (MDR-T_07)**	**Intermediate/provisional targets (MDR-T_08)**
2021	2021-2028	N/A

FOSTER INNOVATION CULTURE (continued)	
Description and relationship to policies (MDR-T_01)	Given that there is no innovation policy in place, the target cannot be associated with this framework.
Scope (MDR-T_04)	The target covers the promotion and consolidation of principles, approaches and methods that strengthen the culture of innovation within the FCC Group, foster new capabilities and facilitate the adoption of innovative methodologies in different areas of the organisation.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The culture of innovation is understood as the set of principles, behaviours and organisational dynamics that favour the generation, adoption and application of new ideas. Strengthening it requires fostering collaborative environments, promoting continuous learning and facilitating experimentation, so that the organisation can adapt with agility and create value in a sustained manner.
Stakeholders (MDR-T_11)	Stakeholders have not participated in the goal-setting process.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The target is monitored and reviewed using metrics, which have shown sustained growth between 2021 and 2025, rising from 3 to 668 (with intermediate values of 337, 517 and 598), as a result of various initiatives aimed at promoting and disseminating a culture of innovation.

DRIVE INNOVATION RESULTS

Target: (MDR-T_02)

This is a voluntary target, which consists of increasing innovation results by promoting a process that allows for the identification of more challenges, the generation of solutions, the testing of concepts, and progress towards the validation or implementation of proposals that add value.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	15	Number of challenges identified, solutions proposed, proof of concept tests carried out, and solutions validated or implemented.

DRIVE INNOVATION RESULTS (continued)

Base year (MDR-T_06)	Application period (MDR-T_07)	Intermediate/provisional targets (MDR-T_08)
2021	2021-2028	N/A

Description and relationship to policies (MDR-T_01)	Given that there is no innovation policy in place, the target cannot be associated with this framework.
Scope (MDR-T_04)	The scope of the target focuses on the activities promoted by *DI_Lab* within the FCC Group, applying to all areas and geographies in which it carries out actions to promote, support or stimulate innovation.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The hypothesis used is based on the premise that measuring the results of innovation promotion is essential, as it allows us to determine whether initiatives generate real value, optimise resource allocation and make evidence-based decisions. It also makes it easier to demonstrate the impact achieved and continuously improve innovation actions.
Stakeholders (MDR-T_11)	Stakeholders have not participated in the goal-setting process.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	Innovation results are monitored by periodically recording the challenges identified, the solutions proposed, the proof of concept and the solutions validated or implemented. These data are reviewed in internal meetings to assess progress, adjust the target when necessary and ensure continuous improvement based on evidence.

Water Area

DEVELOP AND IMPLEMENT R&D PROJECTS TO COMBAT CLIMATE CHANGE

Target: (MDR-T_02)

This is a mandatory target that consists of implementing two new projects each year, aimed at developing innovative ideas to combat climate change in the field of R&D.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	2	Number of projects
Base year (MDR-T_06)	**Implementation period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2023	2026	Annual target: 2 new R&D projects

Description and relationship to policies (MDR-T_01)	This goal is related to the targets of Aqualia's Sustainability Policy by promoting, through new R&D projects, the development of innovative solutions aimed at decarbonisation, climate change mitigation and the implementation of new technologies that contribute to improving energy efficiency and adapting the company to the effects of climate change, in line with the climate commitments made and the goal of achieving carbon neutrality by 2050.
Scope (MDR-T_04)	Target with scope covering all Aqualia activities.
Scientific basis (MDR-T_10)	The target has a scientific basis.
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on climate risk analyses and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11)	In order to draw up the Aqualia Strategic Sustainability Plan (PESA) 2024-2026, a process of active and continuous listening to the company's stakeholders was carried out, thus facilitating the most important environmental, social and governance issues.

DEVELOP AND IMPLEMENT R&D PROJECTS TO COMBAT CLIMATE CHANGE (continued)

Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is also a dynamic document, subject to annual review and updating. Given the changing nature of stakeholders' expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

DEVELOP NEW IMPLEMENTATIONS OF R&D PROCESSES APPLIED IN FACILITIES MANAGED BY THE COMPANY

Target: (MDR-T_02)

This is a mandatory target, which consists of developing new implementations of R&D processes applied in facilities managed by Aqualia.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	5	No. of implementations
Base year (MDR-T_06)	**Implementation period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	2024-2026	Annual target: 5 R&D process implementations at Aqualia facilities

Description and relationship to policies (MDR-T_01)	This goal is related to the targets of Aqualia's Sustainability Policy by promoting the effective implementation of R&D processes at the facilities managed by the company, facilitating the adoption of new technologies aimed at decarbonising activity, improving energy efficiency and reducing greenhouse gas emissions. These implementations also contribute to Aqualia's adaptation to the effects of climate change and to reducing its impact on the natural environment, in line with international climate commitments and the goal of achieving carbon neutrality by 2050.
Scope (MDR-T_04)	Target covering all Aqualia's activities.
Scientific basis (MDR-T_10)	The target has a scientific basis.

DEVELOP NEW IMPLEMENTATIONS OF R&D PROCESSES APPLIED IN FACILITIES MANAGED BY THE COMPANY (continued)	
Methodologies (MDR-T_09)	The targets of the Aqualia 2024-2026 Strategic Sustainability Plan were defined based on climate risk analyses and a process of active and continuous listening to stakeholders. This work has made it easier to identify the most important environmental, social and governance issues.
Stakeholders (MDR-T_11)	In order to draw up the Aqualia Strategic Sustainability Plan (PESA) 2024-2026, a process of active and continuous listening to the company's stakeholders was carried out, thus facilitating the most important environmental, social and governance issues.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	The Strategic Sustainability Plan is a dynamic document, subject to annual review and updating. Given the changing nature of stakeholders' expectations and concerns, as well as the increasingly rapid pace of events, the plan is subject to constant updating. Each year, the achievement of the proposed targets, possible deviations and the implementation of corrective measures are monitored.

Construction Area

IMPROVE INNOVATION AND TECHNOLOGICAL DEVELOPMENT

Target: (MDR-T_02)

This is a voluntary target, which consists of promoting innovation and technological development through a sustained increase in investment in R&D&I, so that it represents 1 per thousand of the production value of FCC Construcción.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	1.75	R&D&I investment per thousand units of production (‰)
Base year (MDR-T_06)	**Implementation period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2025	Annual	Half-yearly target: 0.5 %

IMPROVE INNOVATION AND TECHNOLOGICAL DEVELOPMENT (continued)	
Description and relationship to policies (MDR-T_01)	The goal of "Achieving a value of 1 per thousand in the R&D&I Investment/Production ratio" is directly related to the Innovation Policy, as it translates the Management's strategic commitment to innovation into a quantifiable commitment. This target guarantees the availability of minimum resources to promote projects aligned with official lines of action, reinforces the technological and sustainable transformation promoted by the policy, and allows for the measurement of the intensity of innovation required by the ISO 56001 system. In addition, it supports an internal culture of continuous improvement, ensuring that innovation is part of the organisation's normal operations, as established by corporate policy.
Scope (MDR-T_04)	Scope: all company activities at international and national level and applicable to all workforce at the various work centres.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The definition of the target is based on a quantitative methodology that links investment in R&D&I (certified and subsidised projects, innovative actions and industrial property protection) with FCC Construcción's annual production. In addition, different scenarios are considered: funded and certified projects, projects in the certification portfolio and innovative actions. The target is achieved through annual analysis by the Sustainability and Innovation Department, alignment with internal certification processes, the active search for innovative actions in construction projects and the reinforcement of measures if the target is not achieved (regional communication, creativity groups and adjustments to the certification process).
Stakeholders (MDR-T_11)	Stakeholders have not participated in the goal-setting process.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.
Performance and progress (MDR-T_13)	A six-monthly review of the value associated with this target is carried out and, during this year, the result has been satisfactory. If a breach is detected, the planned actions are activated to ensure its achievement.

INTEGRATE INDUSTRIAL AND INTELLECTUAL PROPERTY INTO INNOVATION PROCESSES

Target: (MDR-T_02)

This is a voluntary target, which consists of integrating industrial and intellectual property into innovation processes to ensure the protection, management and valuation of intangible assets generated by the organisation throughout the development of new solutions and technologies.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Absolute	1	No. of entries in the Industrial Property Register
Base year (MDR-T_06)	**Implementation period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2025	Anual	Have innovations that can be registered for intellectual property protection

Description and relationship to policies (MDR-T_01)	The target is directly related to innovation and knowledge protection policies, as it ensures that the organisation preserves its rights and strengthens its legal security. It also boosts competitiveness and helps position FCC Construcción as a technological benchmark. It also supports the sustainability and digitalisation strategy by facilitating the documentation and scaling of good practices and strengthens the management of the R&D&I system by integrating knowledge protection as an essential part of the innovation cycle.
Scope (MDR-T_04)	Scope: all company activities at international and national level and applicable to all workforce at the various work centres.
Scientific basis (MDR-T_10)	The target has no scientific basis.
Methodologies (MDR-T_09)	The list of intangible assets identified in ongoing R&D&I projects is analysed, both those linked to grants and those linked to certification processes. Next, the possibility of registering intellectual property for innovative actions received during the year is evaluated.
Stakeholders (MDR-T_11)	Stakeholders have not participated in the goal-setting process.
Changes (MDR-T_12)	There have been no changes to the target or associated metrics.

INTEGRATE INDUSTRIAL AND INTELLECTUAL PROPERTY INTO INNOVATION PROCESSES (continued)

Performance and progress (MDR-T_13)	Three industrial and intellectual property registrations were applied for in 2025, one of which has already been granted, while the others are still being processed. The records are associated with innovations developed during the current year, including both novel actions and R&D&I projects in progress, whether financed by grants or in the process of certification, in order to identify those eligible for protection through industrial and intellectual property rights.

Tax compliance

FCC Group

RAISE AWARENESS THROUGHOUT THE ORGANISATION OF THE IMPORTANCE OF PROPER TAX COMPLIANCE

Target: (MDR-T_02)

Disseminate the FCC Group's Tax Compliance Policy to identified relevant employees.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	4,000	Number of employees
Base year (MDR-T_06)	**Implementation period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	2024-2025	Not applicable

Description and relationship to policies (MDR-T_01)	The organisation's awareness is framed within the targets established by the tax compliance management system.
Scope (MDR-T_04)	Awareness-raising among relevant employees of the FCC group, both in Spain and abroad.
Scientific basis (MDR-T_10)	Not applicable
Methodologies (MDR-T_09)	Not applicable

RAISE AWARENESS THROUGHOUT THE ORGANISATION OF THE IMPORTANCE OF PROPER TAX COMPLIANCE (continued)	
Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of setting the target.
Changes (MDR-T_12)	Not applicable
Performance and progress (MDR-T_13)	The proposed target has been achieved through an internal communication plan on tax prevention and compliance.

EXTEND TRAINING IN TAX COMPLIANCE IN LINE WITH BEST MARKET PRACTICES

Target: (MDR-T_02)

Training on tax compliance for employees identified as relevant.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measure (MDR-T_03)
Relative	4,000	Number of employees
Base year (MDR-T_06)	**Implementation period** (MDR-T_07)	**Intermediate/provisional targets** (MDR-T_08)
2024	2024-2025	Not applicable

Description and relationship to policies (MDR-T_01)	The training provided falls within the targets established by the tax compliance management system.
Scope (MDR-T_04)	Training for relevant FCC Group employees, both in Spain and abroad.
Scientific basis (MDR-T_10)	Not applicable
Methodologies (MDR-T_09)	Not applicable
Stakeholders (MDR-T_11)	Stakeholders did not participate in the process of setting the target.
Changes (MDR-T_12)	Not applicable
Performance and progress (MDR-T_13)	All target employees have been enrolled in specific internal training on tax prevention and compliance.

Actions related to specific issues of the entity

Below is a detailed list of actions related to innovation and tax compliance, in accordance with the criteria established by the ESRS. The actions are arranged in order of topic and business Area, according to their materiality.

Innovation

FCC Group

RUN THE ROOTA INTRAPRENEURSHIP PROGRAMME

Key actions: (MDR-A_01)

This is an action that has already been implemented and seeks to accelerate the development of innovative projects and promote creative talent within the organisation through the *roota Intrapreneurship Programme*.

Contribution to the achievement of policies and targets (MDR-A_01)	It increases the Group's capacity to generate innovative solutions that respond to real business challenges, while mobilising internal capabilities that already exist but are not always visible or fully exploited.
Scope (MDR-A_02)	The scope of the action covers the entire workforce and seeks to effectively reach internal talent, middle management and key teams involved in the transformation. It covers all business units in all geographical areas where the Group operates, ensuring consistent and cross-cutting application. It is structured around five strategic challenges defined on the basis of the main challenges facing the sectors in which the Group operates, thus ensuring full alignment with corporate priorities.
Time horizon (MDR-A_03)	The action is expected to be completed throughout 2025, taking the first edition developed between February and November 2024 as the base year. Given its recurring nature, it will be carried out biannually and is conceived as a long-term initiative, aimed at progressively consolidating the culture of innovation in all the Group's business units and geographies.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.

RUN THE ROOTA INTRAPRENEURSHIP PROGRAMME (continued)	
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

ORGANISE THE ANNUAL *INNOVATION DAY* EVENT

Key actions: (MDR-A_01)

This is an action that has already been implemented and seeks to increase the visibility of the Group's innovation and R&D projects, reinforce the culture of innovation and promote the exchange of knowledge between Areas and teams through the organisation of *Innovation Day*.

Contribution to the achievement of policies and targets (MDR-A_01)	It raises the profile of R&D projects, reinforces the culture of innovation, facilitates the exchange of knowledge between units and accelerates the identification of operational and technological opportunities; it also increases talent engagement through recognition and practical learning.
Scope (MDR-A_02)	*Innovation Day* is a corporate event that combines an auditorium with presentations on internal innovation projects and an exhibition area dedicated to R&D initiatives, facilitating the dissemination of advances, the exchange of knowledge and connections between teams. Employees located in Madrid attend in person, while the event is streamed nationally to ensure the participation of the rest of the workforce.
Time horizon (MDR-A_03)	The first edition was held in 2022 and, since then, *Innovation Day* has been organised annually, with a view to long-term continuity. It does not have a scheduled end date; each edition is planned and executed within the corresponding year and, after it has taken place, an annual evaluation is carried out to incorporate improvements and justify its continuity.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.

ORGANISE THE *ANNUAL INNOVATION* DAY EVENT (continued)	
Non-financial resources allocated (MDR-A_06)	Human resources have been allocated (organising team with project management, coordinator, content and logistics managers; internal and external speakers and facilitators; audio/video technicians and support workforce in the room), financial resources (operating budget for production, rentals, catering, fees and travel, communication and a contingency fund), material and technological resources (audiovisual and streaming equipment, IT infrastructure, interactive tools and exhibition material), space and logistics (auditorium and exhibition area, transport and storage, security and accessibility) and communication and dissemination resources (internal communication plan, recording and registration of sessions, and measurement of reach).

DEVELOP PTUS PROJECT TRIAL

Key actions: (MDR-A_01)

This is an ongoing initiative that seeks to verify that ALICE Technology can optimise the planning of the PTUS (*Pape Tunnel and Underground Stations*) project, generating more efficient work sequences and supporting FCC Canada in decision-making regarding deadlines and resources.

Contribution to the achievement of policies and targets (MDR-A_01)	This falls within the general objective of improving operational efficiency and the specific objective of accelerating digital transformation.
Scope (MDR-A_02)	A proof of concept of the *ALICE Technology* tool is being carried out in the PTUS (Pape Tunnel and Underground Stations) project on the Ontario Line, currently under construction by FCC Canada.
Time horizon (MDR-A_03)	The test will be carried out between January 2025 and June 2026, in parallel with the planning phase of the work, taking 2025 as the base year, when the agreement with the supplier was formalised.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated include access to the ALICE platform, the computer equipment necessary to work with BIM models, a team of BIM specialists, planners and supplier support, as well as project documentation and coordination time between the areas involved in preparing the model, running the test and evaluating the results.

CONDUCT A GENERATIVE ARTIFICIAL INTELLIGENCE PROOF OF CONCEPT

Key actions: (MDR-A_01)

This is an ongoing action that seeks to demonstrate in a controlled environment that Generative Artificial Intelligence technology can produce useful content for a specific case, increasing the efficiency of the analysed process and allowing both its potential for improvement and its technical limitations to be identified.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action contributes directly to the company's policies and targets by improving operational efficiency, promoting innovation and ensuring the evolution of processes through the incorporation of Generative Artificial Intelligence technology as a key lever for transformation.
Scope (MDR-A_02)	Proof of concept tests have been evaluated and executed in the Construction, Water and Environment businesses, both nationally and in international markets such as the United Kingdom, Canada and the United States. In all cases, the scope has been limited to the design, implementation and testing of the pilot solution, without considering scaling phases or its transition to production environments.
Time horizon (MDR-A_03)	The tests have been carried out between 2023 and 2025, with a total of 2 tests in 2023, 5 in 2024 and 2 proof of concept tests in 2025. The action remains available to continue conducting new evaluations in 2026; however, thanks to the evolution and maturity achieved in the adoption of the technology, the focus is beginning to shift towards the launch of complete projects rather than continuing to conduct only proof-of-concept tests.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, technological, financial and technical.

Environment Area

DEVELOP THE LIFE ZEROLANDFILLING PROJECT TO PROMOTE THE RECOVERY AND UPGRADING OF SOLID WASTE

Key actions: (MDR-A_01)

This is an ongoing action that seeks to demonstrate, within the European LIFE ZEROLANDFILLING project, an innovative solution for transforming non-recyclable urban waste through advanced pyrolysis, converting it into new resources and avoiding its disposal in landfills, with the aim of promoting a circular economy and low-emission model.

Contribution to the achievement of policies and targets (MDR-A_01)	It contributes to FCCenviro Atlantic Management Policy because it promotes innovation and sustainable technological development, improves environmental performance and supports compliance with the SDGs, reinforcing the leadership and excellence that the policy establishes as its core focus.
Scope (MDR-A_02)	The scope of the action covers the facilities of the La Campiña Environmental Complex in Loeches (Madrid), owned and promoted by the Mancomunidad del Este de Madrid (Eastern Madrid Association of Municipalities) and developed and operated by ECOMESA, a wholly owned subsidiary of FCC Medio Ambiente. The prototype will be installed at this site and will remain operational for 18 months to allow for full validation of the technology.
Time horizon (MDR-A_03)	The action will last 39 months.
Impact remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by proposing an innovative, sustainable, cost-effective and integrated system for managing residual urban waste, mainly composed of non-recyclable plastics and bio-waste, to prevent it from ending up in landfill. In addition, the action avoids and prevents GHG emissions into the atmosphere, thereby improving citizens' quality of life.
Progress (MDR-A_05)	The project is experiencing operational problems. In 2025, a semi-industrial prototype based on pyrolysis technology was developed in collaboration with the company Neoliquid. Specifically, in 2025, FCC Medio Ambiente coordinated the development of the demonstrator, the processing of permits and the planning of its implementation. Following these advances, the consortium has confirmed that the prototype will be installed at the Valladolid Waste Treatment Centre, where the technology will be evaluated under real conditions, transforming non-recyclable fractions into *green naphtha*, circular carbon and *syngas*.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE LUCRA PROJECT TO PRODUCE SUSTAINABLE COMPOUNDS FROM ORGANIC WASTE

Key actions: (MDR-A_01)

This is an ongoing action that seeks to demonstrate, within the European LUCRA project, an innovative solution for producing biosuccinic acid from urban waste and wood using advanced fermentation and electrochemical extraction technologies, reducing dependence on fossil resources and associated emissions, with the aim of promoting a circular and resource-efficient bioeconomy.

Contribution to the achievement of policies and targets (MDR-A_01)	It contributes to FCCenviro Atlantic Management Policy because it promotes the circular economy, reduces environmental impact and is committed to technological innovation, thus supporting continuous improvement and progress towards the SDGs that the policy establishes as a priority.
Scope (MDR-A_02)	The scope of the action covers the development and demonstration of an innovative technology capable of transforming organic waste into bio-based compounds through thermal, enzymatic, fermentation and electrochemical extraction processes. This validation will be carried out at the Las Dehesas Biomethanisation Plant (Madrid), where its technical, environmental and economic viability will be assessed as a key step towards a more sustainable and circular bioeconomy.
Time horizon (MDR-A_03)	The action will be carried out from 2023 and is expected to be completed in 2027.
Impact remediation (MDR-A_04)	The action seeks to remedy the excess waste sent to landfill, reduce emissions associated with its management and decrease dependence on fossil resources, while promoting innovative solutions that drive the circular economy and ecological transition.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE ECLOSION PROJECT TO GENERATE RENEWABLE ENERGY FROM BIOWASTE

Key actions: (MDR-A_01)

This is an ongoing action that seeks to demonstrate, within the *Misiones Eclosion* project, new solutions for producing, storing and transporting renewable hydrogen and biomethane from biowaste. The action develops advanced technologies on a pilot plant scale and in 'living labs' environments, making use of organic fractions and other waste with high energy potential, with the aim of promoting a more sustainable, local and circular energy model.

Contribution to the achievement of policies and targets (MDR-A_01)	It contributes to FCCenviro Atlantic Management Policy because it promotes innovation in renewable energies and reduces emissions, thus reinforcing the sustainability and technological leadership that the policy establishes as priorities.
Scope (MDR-A_02)	The scope of the action includes laboratory research activities and their validation in real conditions within four 'living labs': Salamanca WWTP, Valladolid WTC, Lleida WWTP and Jerez de la Frontera WWTP, where the performance of the technologies will be evaluated in representative operating scenarios.
Time horizon (MDR-A_03)	The action will take place between 2022 and 2025.
Impact remediation (MDR-A_04)	N/A
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE LIFE ABATE PROJECT TO REDUCE EMISSIONS AND ENERGY CONSUMPTION IN WASTE TREATMENT PLANTS

Key actions: (MDR-A_01)

This is an ongoing action that seeks to demonstrate, within the European LIFE ABATE project, a compact, high-performance technology for treating gaseous emissions from waste treatment plants, reducing volatile organic compounds, odours and energy consumption.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to FCCenviro Atlantic's 2050 Sustainability Strategy, as it reduces the environmental impact of MBT plants through innovative technology that improves the elimination of VOCs and odours, reduces energy consumption and optimises operating costs. In addition, it significantly reduces the carbon footprint, reinforcing corporate commitments to efficiency, decarbonisation and sustainable innovation.
Scope (MDR-A_02)	The scope of the action includes demonstrating the technology at Ecoparc 3, reducing the air flow to be treated, and subsequently replicating it at Las Dehesas, applying the same solution to improve the efficiency of emissions treatment.
Time horizon (MDR-A_03)	The action will be carried out from 2023 and is expected to be completed in 2027.
Impact remediation (MDR-A_04)	The action seeks to reduce current impacts on stakeholders by decreasing VOC emissions, reducing energy consumption, optimising operating costs and reducing the carbon footprint.
Progress (MDR-A_05)	Action reported in previous periods. The project is progressing towards its goal of reducing emissions and odours associated with waste treatment.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE STREET CLEANING PROJECT TO APPLY ARTIFICIAL INTELLIGENCE TO STREET CLEANING OPERATIONS

Key actions: (MDR-A_01)

This is an ongoing action that seeks to establish a visual recognition system for waste on public roads using artificial intelligence. This will eradicate a problem that greatly affects the quality of service, causing pockets of dirt, significant aesthetic problems in the urban landscape and numerous complaints from citizens.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action strengthens FCC Medio Ambiente's R&D&I system, certified according to the UNE ISO 56001 standard, by promoting the development and application of advanced technologies based on Artificial Intelligence. This initiative contributes directly to the corporate targets of innovation, continuous improvement and operational excellence by enabling more efficient detection of waste on public roads, reducing incidents and improving the quality of service provided to citizens.
Scope (MDR-A_02)	The scope of the action includes the Information Technology department and the Madrid office of FCC Medio Ambiente, responsible for the street cleaning contract for lot 6, working together with the company specialising in artificial intelligence, *Advisory ExpertS*, for its development and implementation.
Time horizon (MDR-A_03)	The action will be carried out from 2024 onwards.
Impact remediation (MDR-A_04)	The action seeks to reduce the current impacts on stakeholders by eradicating the problem that greatly affects service quality, causing pockets of dirt, significant aesthetic problems in the urban landscape and numerous complaints from citizens.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE H2TRUCK PROJECT TO LAUNCH A HYDROGEN-POWERED WASTE COLLECTION TRUCK

Key actions: (MDR-A_01)

This action aims to reduce emissions in urban areas by introducing waste collection trucks powered by hydrogen fuel cells. This technology eliminates polluting emissions during operation and overcomes the main limitations of pure electric vehicles, such as long charging times, reduced range and the heavy weight of batteries.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to FCCenviro Atlantic's 2050 Sustainability Strategy by reducing emissions in urban environments and offering an alternative to the limitations of pure electric vehicles, such as range and recharging times, through the use of hydrogen fuel cells. This reinforces the corporate targets of decarbonisation and sustainable mobility.
Scope (MDR-A_02)	The scope of the action includes the activity generated by the side-loading refuse collection and compaction truck (21 m³), tested on real routes in several Spanish cities.
Time horizon (MDR-A_03)	The action has been carried out between 2021 and 2024.
Impact remediation (MDR-A_04)	The action seeks to reduce current impacts on stakeholders by reducing emissions produced during waste collection and developing a solution for the limitations of electric vehicles.
Progress (MDR-A_05)	The action has been successfully completed, and its progress can be considered satisfactory.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE BIOMET PROJECT TO OPTIMIZE BIOMETHANE PRODUCTION FROM BIOGAS

Key actions: (MDR-A_01)

This is an ongoing action that seeks to eliminate the main pollutants in biogas (H2S, VOCs, CO_2) in the most efficient and sustainable way possible, through the development of advanced biotechnologies for pre-treatment and biomethanisation that enable biogas, both from landfills and digesters, to be transformed into high-quality biomethane.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to FCCenviro Atlantic's 2050 Sustainability Strategy by reducing the environmental impact of FCC Medio Ambiente's plants in Spain, thanks to the reduction in emissions associated with the conversion of waste into biomethane. It also promotes the circular economy by transforming waste into a high-value energy resource and encourages the generation of added value through the development of a business model that will enable the commercialisation of the biomethane produced.
Scope (MDR-A_02)	The scope of the action includes mapping the different biogas compositions of FCC Medio Ambiente's plants in Spain.
Time horizon (MDR-A_03)	The action will be carried out from 2024 and is expected to be completed in 2027.
Impact remediation (MDR-A_04)	The action seeks to reduce current impacts on stakeholders by reducing emissions and generating value.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE MINETHIC PROJECT TO RECOVER AND VALORISE STRATEGIC MINERAL RESOURCES FROM MUNICIPAL WASTE

Key actions: (MDR-A_01)

This is an ongoing action aimed at researching new sources of unconventional mineral raw materials, both industrial and urban, to promote ecological transition. The initiative covers the entire value chain, from the recovery of resources in municipal solid waste (MSW) to their recovery as strategic materials.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to FCCenviro Atlantic's 2050 Sustainability Strategy by constituting an outstanding example of the circular economy, in which reducing the use of non-renewable resources, reusing waste as raw materials and promoting recycling have been set as priorities for achieving the targets set.
Scope (MDR-A_02)	The scope of the action covers activities derived from the aerobic biological treatment of the organic fraction of MSW, through the design, construction and installation of a bioreactor at the Loeches Environmental Complex (Madrid, Spain).
Time horizon (MDR-A_03)	The action will be carried out from 2022 to 2025.
Impact remediation (MDR-A_04)	The action seeks to reduce current impacts on stakeholders by reducing emissions and generating value.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE LIFE PLASMIX – ECOSAC/BAG2BAG PROJECT TO TRANSFORM PLASTIC FILM INTO NEW RECYCLED BAGS

Key actions: (MDR-A_01)

This is an ongoing action aimed at recovering plastic film from urban waste streams and transforming the recovered bags into new recycled plastic bags for use in urban sanitation services.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to FCCenviro Atlantic's 2050 Sustainability Strategy, as it is an outstanding example of the circular economy, in which reducing the use of non-renewable resources, reusing waste as raw materials, promoting recycling, incorporating eco-design criteria into production processes and raising public awareness have been established as priorities for achieving the targets set.
Scope (MDR-A_02)	The scope of the action covers the Marchalendín Plant (ECOCENTRAL Granada).
Time horizon (MDR-A_03)	The action was implemented in 2025.
Impact remediation (MDR-A_04)	The action seeks to reduce current impacts on stakeholders by reducing the amount of plastic accumulated in the environment and generating a solution for the low recyclability of certain materials. This facilitates the closure of the plastic life cycle, improves recycling rates and reduces the associated environmental pressure.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE PROSPER PROJECT TO IMPROVE BIOPLASTIC RECYCLING RATES THROUGH NEW AI-BASED SORTING SYSTEMS

Key actions: (MDR-A_01)

This is an ongoing action that seeks to improve bioplastic recycling rates through citizen participation, the use of new AI-based sorting systems in treatment plants, and the improvement of mechanical and chemical recycling systems.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to FCCenviro Atlantic's 2050 Sustainability Strategy by developing innovative solutions for the sorting and recycling of bio-based plastics, reactivating the bioplastics present in packaging and generating a fully circular value chain.
Scope (MDR-A_02)	The scope of the action covers several sites located in Spain (FCCMA Granada), Italy (A2A) and France (SUEZ). In addition, sorting tests using NIR (near-infrared) technologies and artificial intelligence-assisted systems will be carried out at the NTCP plant in the Netherlands.
Time horizon (MDR-A_03)	The action has been underway since 2024 and is expected to be completed in 2028.
Impact remediation (MDR-A_04)	The action reduces impacts on stakeholders by improving waste management and promoting waste separation at source for customers and citizens, facilitating the regulation and financing of the project by public administrations, preparing employees and operators for new technological processes, promoting collaboration with suppliers and research centres, improving the environment for the environment and local communities, and strengthening strategic value for investors and shareholders through advances in sustainability and innovation.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE BIOPROLIGNO PROJECT TO CONVERT LIGNOCELLULOSIC WASTE INTO BIOPRODUCTS

Key actions: (MDR-A_01)

This is an ongoing action aimed at generating three innovative bioproducts: wood vinegar, charcoal and biobitumen, through the development of processes based on the pyrolysis of lignocellulosic waste.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action contributes to the fulfilment of policies in which the circular economy is a central commitment, by transforming waste into useful resources for the maintenance of infrastructure and green areas. In terms of innovation, the action is aligned with FCCenviro Atlantic Management Policy by incorporating advanced technologies and processes that improve efficiency and sustainability in waste management. Finally, it contributes to the targets of decarbonisation and ecological transition by promoting the use of bioproducts that reduce the carbon footprint.
Scope (MDR-A_02)	The scope of the action includes the pre-treatment of pruning waste from the "La Campiña" Environmental Complex in Loeches, which will subsequently be transformed by pyrolysis by Grupo Layna Gestión de Residuos SL (project leader). The University of Alcalá de Henares is collaborating by conducting trials and quality tests on the bioproducts obtained, which will ultimately be validated by Matinsa in its infrastructure maintenance and gardening work.
Time horizon (MDR-A_03)	The action is expected to be completed in 2026.
Impact remediation (MDR-A_04)	The action reduces impacts on stakeholders by helping administrations meet circular economy targets, reducing pressure on landfills and improving environmental quality for citizens, generating training opportunities for employees, promoting collaboration with technology suppliers, encouraging soil regeneration and strengthening corporate reputation among investors through projects aligned with the ecological transition.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

DEVELOP THE UNITED CIRCLES PROJECT TO DEMONSTRATE THREE NEW CIRCULAR ECONOMY VALUE CHAINS

Key actions: (MDR-A_01)

The action seeks to demonstrate three new circular economy value chains: urban food waste recycling, wastewater solids recovery, and construction and demolition waste separation and recycling, while also integrating water cycle closure and sludge conversion into biogas to advance the renewable transition.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action is aligned with the Integrated Policy by reinforcing leadership, excellence and sustainability, incorporating innovation and technological development that drive continuous improvement. It also contributes to the objective environmental, safety and quality, supporting compliance with the SDGs and responding to the expectations of customers and stakeholders.
Scope (MDR-A_02)	The scope of the action covers three urban-industrial symbiosis hubs where new ways of recovering waste are being demonstrated: in Ankara (Turkey), CDW will be transformed into new buildings using 3D printing; in Veneto (Italy), used cooking oil and other organic waste will be converted into biodegradable bioplastics; and in Salamanca (Spain), energy and resources will be recovered from organic waste, wastewater, sludge and cellulose from a treatment plant.
Time horizon (MDR-A_03)	The action will be carried out from 2024 and is expected to be completed in 2028.
Impact remediation (MDR-A_04)	The action seeks to reduce current impacts on stakeholders through research aimed at accelerating progress towards a decarbonised future, in which waste and water cycles are fully closed.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human, financial and technical.

Water Area

BUILD A PORTFOLIO OF INNOVATIVE SOLUTIONS TO COMBAT CLIMATE CHANGE

Key actions: (MDR-A_01)

This is an ongoing action that seeks to create a portfolio of innovative solutions to combat climate change. Its expected outcome is to promote the progressive decarbonisation of Aqualia through the development and implementation of more efficient and sustainable technologies, processes and management models.

Contribution to the achievement of policies and targets (MDR-A_01)	This action is part of LE1. Climate emergency and care for the planet and contributes to developing a portfolio of innovative solutions that promote the decarbonisation of the activity, in line with international climate targets (SBTi, etc.), as well as strengthening Aqualia's adaptation to climate change and reducing its environmental impact.
Scope (MDR-A_02)	The scope of the action covers all Aqualia's operations.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

PROMOTE MECHANISMS FOR TECHNOLOGY TRANSFER FROM R&D TO PRODUCTION

Key actions: (MDR-A_01)

This is an ongoing action that contributes to activating technology transfer mechanisms from R&D to production that facilitate the implementation of innovative solutions aimed at decarbonisation, in line with the targets established by international institutions (SBTi, etc.), as well as Aqualia's adaptation to climate change and the reduction of its environmental impact.

Contribution to the achievement of policies and targets (MDR-A_01)	This action is part of LE1. Climate emergency and care for the planet and contributes to developing a portfolio of innovative solutions that promote the decarbonisation of the activity, in line with international climate targets (SBTi, etc.), as well as strengthening Aqualia's adaptation to climate change and reducing its environmental impact.
Scope (MDR-A_02)	The scope of the action covers all Aqualia's operations.
Time horizon (MDR-A_03)	This action is part of the 2024-2026 Strategic Sustainability Plan.
Impact remediation (MDR-A_04)	This action is not specifically aimed at remedying impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are financial only.

Construction Area

COMMUNICATE, ON BEHALF OF THE MANAGEMENT, THE REQUEST FOR INNOVATIVE ACTIONS IN THE WORK CENTRES

Key actions: (MDR-A_01)

This is an implemented action based on encouraging the participation of workplaces in the generation of innovative actions. To this end, management formally communicates the request for new proposals, these initiatives are disseminated through the intranet (*FCCOne*) and certificates are awarded to those centres that manage to validate and certify an innovative action.

Contribution to the achievement of policies and targets (MDR-A_01)	This action supports corporate policy by promoting innovation, quality, sustainability and professional development, ensuring that workplaces are aligned with the organisation's values and strategic targets.
Scope (MDR-A_02)	The scope of the action covers all the company's activities at international and national level and applies to all workforce in the various workplaces.
Time horizon (MDR-A_03)	This action consists of six-monthly monitoring and is applicable on an annual basis.
Impact remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by promoting a more participatory culture of innovation. Communication from management encourages the presentation of new actions, dissemination on the intranet increases their visibility, and the awarding of certificates reinforces the recognition and motivation of teams.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are human resources only.

COMPLY WITH THE FINANCIAL AND ADMINISTRATIVE REQUIREMENTS ESTABLISHED BY THE FUNDING BODY

Key actions: (MDR-A_01)

This is an implemented action that consists of reviewing each call for grants to verify that the company meets the required economic and administrative requirements, especially those related to the Late Payment Act. As this compliance is not currently fully accredited, an IPA Certificate will be obtained, issued by a ROAC auditor, to demonstrate that payments to suppliers comply with the regulations.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of this action reinforces FCC Construcción's commitment to regulatory compliance, transparency and integrity, ensuring that R&D&I projects are managed in accordance with the applicable legal and economic requirements. Verification of compliance with the Late Payment Act and obtaining the IPA Certificate strengthen the confidence of suppliers and financiers, aligning with corporate policies and the values of efficiency, excellence and innovation. This action also contributes to the strategic targets of resource optimisation and continuous improvement established by the company.
Scope (MDR-A_02)	Its coverage extends to the entire value chain of the Company, involving the entire organisation, especially the Administration Department. In addition, its effects extend to suppliers, whose payment compliance is verified, and to financing agencies, which require documentary guarantees and certifications such as the IPA.
Time horizon (MDR-A_03)	This action consists of biannual monitoring and is applied annually.
Impact remediation (MDR-A_04)	The action is not aimed at remedying existing negative impacts on stakeholders, but rather at preventing risks and strengthening regulatory compliance and transparency in the management of R&D&I projects. By ensuring compliance with legal and economic-administrative requirements, including payment deadlines to suppliers, it indirectly contributes to maintaining relationships of trust with stakeholders, in line with the corporate approach of dialogue and good management.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely human resources.

PROPOSE R&D&I PROJECTS FOCUSED ON STRATEGIC ASPECTS OF DIRECT INTEREST

Key actions: (MDR-A_01)

This is an implemented action that consists of proposing R&D&I projects aligned with the strategic aspects of greatest interest to the organisation, so that the selection of strategic R&D&I lines guides the definition and development of projects.

Contribution to the achievement of policies and targets (MDR-A_01)	The selection of strategic R&D&I lines guides projects towards corporate priorities, reinforcing competitiveness, sustainability and continuous improvement. This action ensures that innovation is aligned with key areas such as digitalisation, sustainability in construction and knowledge management, facilitating strategic decisions.
Scope (MDR-A_02)	The action has a cross-cutting scope covering all stages of the value chain. Its application covers both the national and international spheres and integrates the main stakeholders.
Time horizon (MDR-A_03)	This action consists of six-monthly monitoring and is applied annually.
Impact remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by selecting strategic lines that guide R&D&I projects, ensuring that innovation responds to corporate priorities. This approach makes it possible to improve operational efficiency through digitalisation and new technologies, reduce environmental impacts, strengthen the sustainability of projects and prevent the loss of internal knowledge thanks to structured management and a cross-cutting culture of innovation.
Progress (MDR-A_05)	Action reported for the first year under the ESRS.
Non-financial resources allocated (MDR-A_06)	The resources allocated to this action are solely human resources.

Tax compliance

FCC Group

IDENTIFY AND MANAGE TAX RISKS

Key actions: (MDR-A_01)

This action aims to identify the tax risks inherent to the Group, classify them and prioritise them according to their potential quantitative and qualitative impact, as established in the Group's Tax Control Framework. This process is carried out in accordance with the principles of reasonableness, efficiency and proportionality, and the Tax Compliance body will be responsible for analysing the underlying causes of the tax risks identified and proposing measures to prevent or mitigate those risks.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action is in line 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, as well as to ensure internal control systems in tax matters that prevent risks from materialising.
Scope (MDR-A_02)	The action applies to all tax risks inherent to the FCC Group.
Time horizon (MDR-A_03)	The action is carried out on a recurring basis. The FCC Group's Audit and Control Committee is responsible for reviewing significant tax risks on a half-yearly basis.
Impact remediation (MDR-A_04)	Internal procedures and controls are established on a recurring basis to prevent and mitigate identified tax risks.
Progress and evaluation of effectiveness (MDR-A_05)	In 2025, AENOR renewed FCC's tax compliance management certificate based on the ISO 19602 standard, without detecting any non-conformities with regard to compliance with this standard.
Financial and non-financial resources allocated (MDR-A_06)	This information is not available.

ENSURE STAKEHOLDER ENGAGEMENT

Key actions: (MDR-A_01)

This is an ongoing action with two expected outcomes: First, to make the Tax Transparency Report, submitted to the State Tax Administration Agency, available to stakeholders, making tax information on overall tax contributions by country accessible to stakeholders, thus ensuring transparency and compliance with good tax practice standards. Second, to ensure that parties with a particular 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 regulations or Group policies through the Group's Whistleblowing Channel.

Contribution to the achievement of policies and targets (MDR-A_01)	The implementation of the action is in line with the FCC Group's Tax Compliance Policy.
Scope (MDR-A_02)	The action applies to the FCC Group.
Time horizon (MDR-A_03)	The action is already being implemented and is planned to continue on an annual basis. The FCC Group's Audit and Control Committee is the body responsible for reviewing significant tax risks on a half-yearly basis.
Impact remediation (MDR-A_04)	Avoid and mitigate identified tax risks. This action is part of the objective of avoiding and mitigating potential tax risks.
Progress and evaluation of effectiveness (MDR-A_05)	In 2025, AENOR renewed FCC's tax compliance management certificate based on the ISO 19602 standard, without detecting any non-conformities with regard to compliance with this standard.
Financial and non-financial resources allocated (MDR-A_06)	This information is not available.

7. ANNEX III - Additional information required by law 11/2018

The following is a summary of the data extracted from the 2025 FCC Group Report. It also includes information requirements under Law 11/2018 that are not covered by the ESRS.

7.1. Environmental information

Environmental assessment or certification procedures

The percentage of activity covered by environmental activities, according to ISO 14001, is detailed below:

	2024	2025
ISO 14001 (%)	81	87

Food waste

Given 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 workforce canteen, the external company providing the service generally implements measures to optimise food forecasts and reduce food waste.

7.2. Social information

S1 - Own workforce

Workforce at year-end broken down by business Area, gender, functional level, type of contract, working hours, and region:

DISTRIBUTION OF THE WORKFORCE BY BUSINESS AREA (31/12):

	2024	2025
Environment (%)	70.4	70.7
Water (%)	19.7	19.5
Construction (%)	9.3	9.1
Concessions (%)	0.2	0.3
Corporate Services (%)	0.4	0.4
Total (%)	**100**	**100**

DISTRIBUTION OF WORKFORCE BY GENDER (31/12)

	2024	2025
	No. of employees	No. of employees
Men	54,414	55,272
Women	16,957	17,540
Unknown		98
Total	**71,371**	**72,910**

	2024	2025
	%	%
Men	76.2	75.8
Women	23.8	24.1
Unknown		0.1
Total	**100**	**100**

DISTRIBUTION OF THE WORKFORCE BY GENDER AND CONTRACT TYPE (31/12)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total	**54,414**	**16,957**		**71,371**	**55,272**	**17,540**	**98**	**72,910**
Permanent	46,803	14,212		61,015	46,755	14,444	98	61,297
Temporary	7,611	2,745		10,356	8,517	3,096		11,613

DISTRIBUTION OF THE WORKFORCE BY GENDER AND WORKING HOURS (31/12)

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total	**54,414**	**16,957**		**71,371**	**55,272**	**17,540**	**98**	**72,910**
Full-time	49,438	12,353		61,791	50,219	12,778	98	63,095
Part-time	4,976	4,604		9,580	5,053	4,762	0	9,815

DISTRIBUTION OF THE WORKFORCE BY REGION, CONTRACT TYPE AND WORKING HOURS (31/12)

	2024					2025				
	Europe	America	MENA	Australia	Total	Europe	America	MENA	Australia	Total
Total number of employees	**66,175**	**3,490**	**1,667**	**39**	**71,371**	**67,701**	**3,837**	**1,296**	**76**	**72,910**
No. of permanent employees	56,571	2,977	1,429	38	61,015	56,982	3,276	964	75	61,297
No. of temporary employees	9,604	513	238	1	10,356	10,719	561	332	1	11,613
No. of Non-Guaranteed Hours	0	0	0	0	0	62	210	0	4	276
No. of full-time employees	56,604	3,484	1,664	39	61,791	57,892	3,833	1,294	76	63,095
No. of part-time employees	9,571	6	3	0	9,580	9,809	4	2	0	9,815

Annual average by contract type broken down by gender, age range[49], and functional level:

ANNUAL AVERAGE BY CONTRACT TYPE AND GENDER

	2024			2025		
	Permanent	Temporary	Total	Indefinido	Temporal	Total
Total	**59,690**	**10,540**	**70,230**	**61,384**	**11,232**	**72,716**
Men	46,281	7,905	54,186	47,010	8,231	55,241
Women	13,409	2,635	16,044	14,274	3,001	17,275
Unknown				100	0	100

ANNUAL AVERAGE BY CONTRACT TYPE AND AGE RANGE

	2025		
	Permanent	Temporary	Total
< 30 years	4,360	2,461	6,821
30-50 years	27,500	5,157	32,657
> 50 years old	29,524	3,614	33,138
Total	**61,384**	**11,232**	**72,616**

ANNUAL AVERAGE BY CONTRACT TYPE AND FUNCTIONAL LEVEL

	2024			2025		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Total	**59,690**	**10,540**	**70,230**	**61,384**	**11,232**	**72,616**
Executive management	513	4	517	470	1	471
Middle management	4,612	311	4,923	4,770	291	5,061
Technical workforce	6,215	878	7,093	6,170	869	7,039
Administrative workforce	2,710	346	3,056	2,587	353	2,940
Various trades	45,640	9,001	54,641	47,387	9,718	57,105

(49) The age range indicator for 2025 has been modified to align with the requirements established in the ESRS and, for this reason, the 2024 evolutionary series are not included in the metrics corresponding to averages, hirings, turnover and dismissals that include this age indicator.

Annual average by working hours broken down by gender, age range and functional level:

ANNUAL AVERAGE BY WORKING HOURS AND GENDER

	2024			2025		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Total	**61,371**	**8,859**	**70,230**	**63,124**	**9,492**	**72,616**
Men	49,235	4,951	54,186	50,308	4,933	55,241
Women	12,136	3,908	16,044	12,716	4,559	17,275
Unknown				100	0	100

ANNUAL AVERAGE BY WORKING HOURS AND AGE RANGE

	2025	
	Full-time	Part-time
< 30 years	5,610	1,211
30-50 years	28,958	3,699
> 50 years	28,556	4,582
Total	**63,124**	**9,492**

ANNUAL AVERAGE BY WORKING HOURS AND FUNCTIONAL LEVEL

	2024			2025		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Total	**61,371**	**8,859**	**70,230**	**63,124**	**9,492**	**72,616**
Executive management	511	6	517	466	5	471
Middle management	4,778	145	4,923	4,913	148	5,061
Technical workforce	6,705	388	7,093	6,675	364	7,039
Administrative workforce	2,784	272	3,056	2,683	257	2,940
Various trades	46,593	8,048	54,641	48,387	8,718	57,105

Number of new hires by gender, functional level and region:

NUMBER OF NEW HIRES BY GENDER

	2024	2025
Men	12,140	13,900
Women	5,002	4,709
Unknown		24
Total	**17,142**	**18,633**

NUMBER OF NEW HIRES BY FUNCTIONAL LEVEL AND GENDER

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total	**12,140**	**5,002**		**17,142**	**13,900**	**4,709**	**24**	**18,633**
Executive management	18	3		21	22	5		27
Middle management	542	162		704	487	142	2	631
Technical workforce	889	471		1,360	980	515	3	1,498
Administrative workforce	135	358		493	167	487	1	655
Various trades	10,556	4,008		14,564	12,244	3,560	18	15,822

NUMBER OF NEW HIRES BY REGION AND GENDER

	2024				2025			
	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Total	**12,140**	**5,002**		**17,142**	**13,900**	**4,709**	**24**	**18,633**
Europe	10,172	4,538		14,710	12,334	4,320	1	16,655
America	1,468	423		1,891	1,287	354	23	1,664
MENA	494	38		532	246	19		265
Australia	6	3		9	33	16		49

Rate of new hires by gender, age range, and region:

RATE OF NEW HIRES BY GENDER (%)	2024	2025
Men	15.70	17.59
Women	6.47	5.96
Unknown		0.03
Total	**22.17**	**23.58**

RATE OF NEW HIRES BY AGE RANGE (%)	2025
< 30 years	6.35
30-50	10.92
> 50 years	6.31
Total	**23.58**

RATE OF NEW HIRES BY REGION (%)	2024	2025
Europe	19.02	21.07
America	2.45	2.11
MENA	0.69	0.34
Australia	0.01	0.06
Total	**22.17**	**23.58**

Turnover[50]

NUMBER OF EMPLOYEE EXITS BY GENDER	2024	2025
Men	3,493	3,957
Women	945	1,176
Unknown		16
Total	**4,438**	**5,149**

TURNOVER RATE BY GENDER (%)	2024	2025
Men	4.52	5.00
Women	1.22	1.49
Unknown		0.02
Total	**5.74**	**6.51**

NUMBER OF EMPLOYEE EXITS BY AGE RANGE	2025
< 30 years	1,331
30-50	2,683
> 50 years	1,135
Total	**5,149**

(50) Includes: voluntary resignations, retirements and voluntary leaves of absence.

TURNOVER RATE BY AGE RANGE (%)	2025
< 30 years	1.68
30-50	3.39
> 50 years	1.44
Total	**6.51**

NUMBER OF EMPLOYEE EXITS BY REGION	2024	2025
Europe	3,671	4,437
America	638	562
MENA	125	144
Australia	4	6
Total	**4,438**	**5,149**

TURNOVER RATE BY REGION (%)	2024	2025
Europe	4.74	5.61
America	0.83	0.71
MENA	0.16	0.18
Australia	0.01	0.01
Total	**5.74**	**6.51**

Dismissals by gender, age range and functional level:

DISMISSALS BY GENDER	2024	2025
Men	969	954
Women	268	307
Unknown		10
Total	**1,237**	**1,271**

DISMISSALS BY AGE RANGE	2025
< 30 years	193
30-50	583
> 50 years	495
Total	**1,271**

DISMISSALS BY FUNCTIONAL LEVEL	2024	2025
Total	**1,237**	**1,271**
Executive management	15	8
Middle management	84	81
Technical workforce	126	178
Administrative workforce	57	54
Various trades	955	950

Average remuneration and its evolution by gender, age range and functional level (*):

		2024			2025		
		Under 35 years	35 to 54 years	Over 54 years	Under 35 years	35 to 54 years	Over 54 years
Men	Executive management	94.027,82 EUR	99.816,73 EUR	139.541,56 EUR	85.657,26 EUR	139.740,81 EUR	185.725,43 EUR
	Middle management	37.927,60 EUR	52.993,11 EUR	59.478.45 EUR	38.521,90 EUR	55.099,35 EUR	62.363,50 EUR
	Technical workforce	35.001,23 EUR	46.009,80 EUR	50.048,80 EUR	37.375,37 EUR	47.603,95 EUR	51.236,84 EUR
	Administrative workforce	24.085,70 EUR	32.132,25 EUR	35.055,92 EUR	26.184,66 EUR	31.255,96 EUR	35.398,49 EUR
	Various trades	24.229,30 EUR	27.443,42 EUR	28.531,03 EUR	25.205,88 EUR	28.488,26 EUR	29.633,31 EUR
Women	Executive management	58.512,41 EUR	81.425,34 EUR	73.214,50 EUR	72.106,36 EUR	117.296,11 EUR	137.336,08 EUR
	Middle management	31.988,28 EUR	43.522,65 EUR	53.425,47 EUR	34.129,37 EUR	47.720,66 EUR	53.349,33 EUR
	Technical workforce	29.099,08 EUR	36.619,58 EUR	39.576.22 EUR	31.219,55 EUR	37.746,19 EUR	39.824,77 EUR
	Administrative workforce	22.106,44 EUR	27.057,82 EUR	32.099,70 EUR	23.172,46 EUR	28.262,01 EUR	32.778,91 EUR
	Various trades	22.144,61 EUR	22.332,05 EUR	21.936,62 EUR	22.778,08 EUR	23.141,10 EUR	22.445,18 EUR

(*) FCC has defined a Remuneration Policy for each of the countries in which it operates, meaning that the aggregate average remuneration, which combines the remuneration data for 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.

Training hours broken down by functional level and business Areas:

	2024						2025					
	Executive management	Middle management	Technical workforce	Administrative workforce	Various trades	Total	Executive management	Middle management	Technical workforce	Administrative workforce	Various trades	Total
Environment	1,692	21,971	16,428	9,773	193,385	**243,249**	2,955	32,772	25,877	Administr,	283,343	**360,580**
Water	2,989	33,102	26,494	12,263	57,813	**132,661**	2,931	31,625	27,643	13,951	41,662	**117,812**
Construction	1,368	8,176	31,517	2,473	28,447	**71,981**	912	7,453	32,091	3,194	36,722	**80,372**
Corporate Services	2,167	1,241	6,983	1,112	6	**11,509**	2,284	1,610	7,107	832	33	**11,866**
Concessions							54	71	116	48	14	**303**
National subtotal	**8,216**	**64,490**	**81,422**	**25,621**	**279,651**	**459,400**	**459,400**	**73,531**	**92,834**	**33,658**	**361,774**	**570,933**
Environment	2,765	19,167	21,052	6,925	56,069	**105,978**	2,816	16,221	33,468	4,859	54,623	**111,987**
Water	261	19,359	23,744	16,085	40,263	**99,712**	42	16,546	44,973	27,213	39,208	**127,982**
Construction	135	5,476	14,128	2,187	7,490	**29,416**	312	4 ,943	15,802	2,835	10,014	**33,906**
International subtotal	**3,161**	**44,002**	**58,924**	**25,197**	**103,822**	**235,106**	**3,170**	**37,710**	**94,243**	**34,907**	**103,845**	**273,875**
Total	**11,377**	**108,492**	**140,346**	**50,818**	**383,473**	**694,506**	**12,306**	**111,241**	**187,077**	**68,565**	**465,619**	**844,808**

Safety, health and well-being:

ACCIDENT RATES		
	2024	2025
Recordable accident frequency rate	18.79	18.79

ACCIDENT RATES BY GEOGRAPHICAL AREA		
	2024	2025
Recordable accident frequency rate	18.79	18.79
Spain	24.91	25.33
Rest	7.59	7.34

S3 - Affected communities

Partnership or sponsorship actions

List of main partnerships

Environment Area

- *Levallois Sporting Club*
- *Téléthon (ETFC)*
- *Massy Rugby Club*
- *Nanterre 92 Basket*
- *Centre des bords de Marne*
- *Rugby Perpignan USAP*
- *Paris FC*
- *Monlhéry*
- *Morsang*
- *Festival Visa pour l'Image*
- *Asociación de Empresas de Limpieza Pública (ASELIP)*
- *Asociación Española de Empresas de Parques y Jardines (ASEJA)*
- *Asociación Española de Empresas de Limpieza (ASPEL)*
- *Asociación de Empresas de Mantenimiento Integral y Servicios Energéticos (AMI)*
- *Asociación de Plantas de Recuperación y Selección de Envases Municipales (ASPLARSEM)*
- *Foro de Generadores de Energía de Residuos (FGER)*
- *Asociación Técnica para la Gestión de Residuos y Medio Ambiente (ATEGRUS)*
- *Asociación de Empresas Gestoras de Residuos y Recursos Especiales (ASEGRE)*
- *Asociación Española de Recicladores Recuperadores de Papel y Cartón (REPACAR)*
- *Asociación Española de Aerosoles (AEDA)*
- *Agrupación Nacional de Reciclado de Vidrio (ANAREVI)*
- *Red Andaluza de Centros de Educación Ambiental (ONDAS)*
- *Asociación Española para la Calidad (AEC)*
- *Foro de la Contratación Socialmente Responsable (Foro CONR)*
- *Red Empresarial por la Diversidad e Inclusión LGBTI (REDI)*
- *Verband Österreichischer Entsorgungsbetriebe (VÖEB)*
- *Lions Club Eferding*
- *Grazathlon*
- *Leutgeb*
- *SC Kalsdorf*
- *Löwenmut statt Mobbing*
- *Ultra Rad Rennen OTB*
- *SV Laßnitzhöhe*
- *GVA Baden*
- *SC Himberg*
- *AWS Schwechat (AWS)*
- *FF Unterwaltersdorf*
- *FF Oberwaltersdorf*
- *FF Velm*
- *FF Ebergassing*
- *MJK Sportmarketing gmbH*
- *CARLOVERS CLK Autopflege GmbH*
- *Moosburg Aktuell Herbert Gaggl*
- *Greenovations Fest- und Messeveranstaltungs GmbH*
- *Verein ORE*
- *Česká Asociace Odpadového Hospodářství (ČAOH)*
- *Sdružení Provozovatelů Technologií pro Ekologické Využívání Odpadů (STEO)*
- *Česká Asociace pro Finanční Řízení (CAFIN)*
- *Asociace Sanačních Společností (ASS)*
- *Komora Certifikovaných Účetních (KCÚ)*
- *Gyáli Önkéntes Szemétszedők Egyesülete (GYÖSZ)*
- *Skyball Kutyasport és Segítőkutyás Egyesület*
- *KH Podhale Nowy Targ*
- *Wisła Czarny Dunajec*
- *RKS Radomsko*
- *Huragan Waksmund*
- *Bytomska Akademia Boksu*
- *Tarnobrzeg Modelarnia*
- *Szkoła Bytom*
- *Szkoła Podhale*
- *Tarnobrzeskie Centrum Wolontariatu*
- *Seniorzy Zabrze*
- *Seniorzy Tarnobrzeg*
- *Dni Bytomia*
- *Miasto Bytom*
- *Jarmark Podhalański*
- *Rogoźnik*

- *Podhale*
- *Gomunice*
- *Ekofeston*
- *Asociatia Coalitia pt Economia Circulara (CERC)*
- *Uniunea Națională a Transportatorilor Rutieri din România (UNTRR)*
- *Association of Waste Management Entrepreneurs (A.P.O.H.)*
- *Business Leaders Forum (BLF)*
- *Pontis Foundation*
- *Diversity Charter*
- *Association of Entrepreneurs in Waste Management*
- *Slave Free Alliance Limited*
- *The Recycling Association*
- *Association of Industrial Truck Trainers (AITT)*
- *Reuse Network LTD*
- *Road Haulage Association*
- *Source Testing Association*
- *The British Pest Control Association (BPCA)*
- *Herford & Worcester Chamber of Commerce*
- *Durham Business Group NE Ltd*
- *Energy & Utility Skills (EU Skills)*
- *Foundation of Light*
- *Reuse Network LTD*
- *Environmental Services Association (ESA)*
- *Logistics UK*
- *BSI Standards Limited (BSI)*
- *The Wood Recyclers Association*
- *CHAS 2013 LTD (CHAS)*
- *British Association of Landscape Industries (BALI)*
- *Inrehearsal Limited*
- *Washed Aggregates Trade Association (WATA UK Ltd)*
- *Rospa Enterprises LTD (ROSPA)*
- *The Green Alliance*
- *Rail Freight Group*
- *Policy Connect LTD*
- *Fuel and Energy Research Forum (FERF)*
- *Solar Trade Association (STA)*
- *United Resource Operators Consortium (UROC)*
- *Glass Recycling Coalition (GRC)*
- *South Florida Hispanic Chamber of Commerce (SFLHCC)*
- *National Waste & Recycling Association (NWRA)*
- *Solid Waste Association of North America (SWANA)*
- *P3 Awards*

Water Area

- *Asociación Española del Agua Urbana (DAQUAS)*
- *Asociación Española de Desalación y Reutilización (AEDyR)*
- *IMDEA Agua*
- *Cámara de Comercio de España*
- *Consejo Nacional del Agua*
- *Asociación de Empresas Constructoras y Concesionarias de Infraestructuras (SEOPAN-AGUA)*
- *Asociación para la Defensa de la Calidad de las Aguas (ADECAGUA)*
- *StepbyWater*
- *Asociación Española de Directivos de Sostenibilidad (DIRSE)*
- *Asociación de Directivos de Comunicación (DIRCOM)*
- *Agrupació de Serveis D'Aigua de Catalunya (ASAC)*
- *Associació Abastaments Aigua (AAA)*
- *Catalan Water Partnership (CWP)*
- *Associació Industrial Per La Producció Neta (AIPN)*
- *Asociación de Empresarios de Agua de Les Illes Balears (ASAIB)*
- *Alianza del Agua de Ibiza y Formentera*
- *ZINNAE Clúster Urbano para el Uso Eficiente del Agua*
- *Asociación de Abastecimientos de Agua y Saneamientos de Andalucía (ASA)*
- *Confederación Empresarial de la Provincia de Almería*
- *Asociación de Instaladores de Almería (ASINAL)*
- *Cámara de Comercio de Almería*
- *Asociación de Empresarios y Comerciantes de Benalmádena (ACEB)*
- *Asociación Canaria de Empresarios de Distribución y Tratamiento de Agua Urbana de la Provincia de Las Palmas (ADITRAGUA)*
- *International Desalination and Reuse Association (IDRA)*
- *International Water Association (IWA)*
- *Federación Europea de Asociaciones Nacionales de Agua y Saneamiento (EUREAU)*
- *Water Advisory Committee of the Ditchley Foundation (UK)*
- *Asociación Latinoamericana de Desalación y Reuso del Agua (ALADYR)*
- *Economic Business Council Spain/Egypt*
- *Confederación Española de Organizaciones Empresariales (CEOE)*

- *Young Water Professionals (YWP)*
- *Dirección General de Economía Circular (CLM)*
- *PRL Innovación*
- *Asociación de Empresarios de Depuración de Aguas Residuales de Madrid (ADEPUREMA)*
- *Asociación de Industrias de Captación, Elevación, Conducción, Depuración, Tratamiento y Distribución de Aguas Potables y Residuales de la Provincia de Toledo*
- *Asociación de Empresas Xestoras de Instalacións Deportivas de Galicia (AXIDEGA)*
- *Asociación de Empresas de Captación, Distribución, Depuración y Gestión de Aguas Potables y Residuales de la Región de Murcia (AGEAS)*
- *Asociación Provincial de Empresas del Sector del Agua en Alicante*
- *Asociación de Empresas Investigadoras, Extractoras, Transformadoras Minero-Metalúrgicas, Auxiliares y de Servicios (AMINER)*
- *Asociación Española de Normalización (UNE)*
- *Sentiatech*
- *Water Positive Think Tank*
- *Aguas Residuales - Comunidad de habla hispana para los profesionales del tratamiento del agua*
- *Instituto Catalán de Investigación del Agua (ICRA)*
- *Asociación Española para la Calidad (AEC)*
- *Young Water Spain (YWS)*
- *Colegio Oficial de Ingeniería Geomática y Topográfica (COIGT)*
- *Colegio de Ingenieros de Caminos, Canales y Puertos - Demarcación Madrid*
- *Project Management Institute (PMI)*
- *Asociación Ibérica de Tecnología Sin Zanja (IBSTT)*
- *Business Club Cámara de Comercio de Alicante*
- *Confederación Empresarial de la Comunitat Valenciana*
- *El Círculo-Directivos de Alicante*
- *Asociación de Suministradores de Agua de Baleares (ASAIB)*
- *Confederación Empresarial de la Provincia de Jaén (CEJ)*
- *Cámara de Comercio de Oviedo*
- *Clúster del Agua del Principado de Asturias*
- *Instituto Mines Tech*
- *Cámara de Comercio de Motril*
- *Asociación de Constructores y Promotores de Sevilla (GAESCO)*
- *Asociación de Servicios Públicos y Comunicaciones de Colombia (ANDESCO)*
- *Cámara Oficial de Comercio de España en Colombia*
- *Cámara Española de Comercio*
- *Asociación Nacional de Empresas de Agua y Saneamiento de México (ANEAS)*
- *Centro Nacional de Planeamiento Estratégico (CEPLAN)*
- *Taxonomía de las Finanzas Verdes - Perú*
- *Water Environment Federation (WEF)*
- *Associaçao Portuguesa de Distribuçao e Drenagem de Águas (APDA)*
- *Associaçao Das Empresas Portuguesas para o Sector Do Ambiente (AEPSA)*
- *Câmara de Comércio e Indústria Luso-Espanhola (CCILE)*
- *Association Scientifique et Technique pour L'Eau et L'Environnement*
- *Fédération Professionnelles Des Entreprises De L'Eau (FP2E)*
- *Federazione Italiana Delle Imprese Dei Servizi Idrici, Energetici e Vari (UTILITALIA)*
- *Association of the Water Supply and Sanitation Sector in the Czech Republic (SOVAK)*
- *Association for Water Management in the Czech Republic (SVH)*
- *Czech Association for No-Dig Technologies (CZSTT)*
- *Association for the Development of the Moravian-Silesian Region (SRMSK)*
- *Confederation of Industry of the CR (SP CR)*
- *Czech Chamber of Commerce (HK CR)*
- *Global Water Partnership (GWP)*
- *Producer Responsibility Organization of Georgia - Georgian Producers' Extended Liability Association*
- *Georgian Employers Association (GEA)*
- *Georgian Laboratory Association (GELAB)*
- *Business Council EU-Georgia*
- *American Chamber of Commerce in Georgia*
- *Georgian Renewable Energy Development Association (GREDA)*
- *Georgian National Committee on Large Dams (GNCOLD)*
- *Leading Utilities of the World (LUOW)*
- *Spanish Business Council de Emiratos Árabes Unidos*
- *Cáritas - Water consumption donation 2023*
- *Adecco - Donation to support the job reintegration program*
- *Cruz Roja - Donation in support of the direct debit campaign*
- *IDRA Seville Congress*
- *Contribution to the Albal City Council – Skid Steer Loader*
- *Contribution to the Albal City Council – Agricultural works*
- *GWI Agreement*
- *Stone Festival 2025 sponsorship*
- *Toledo Ciudad Europea del Deporte collaboration*
- *Padel Vigo 2025 sponsorship*
- *Congreso Concellos 2030 sponsorship*
- *Fundación Salamanca Ciudad de la Cultura y Saberes collaboration*
- *Sporting Fútbol Sala La Nucía*
- *Zaragoza CFFF*

- *DNA Denia*
- *Festival Porta Ferrada*
- *Bàsquet Lleida*
- *Navidad Ibiza*
- *AEDYR Canarias Congress*
- *Semana Santa Jerez documentary film*
- *Campo de Gibraltar Trivial*
- *Fundación Gasol en La Línea charity golf tournament*
- *Mares de Papel Mazarrón Festival*
- *Hermandad de la Bella Lepe social and cultural outreach collaboration*
- *UCA-UNIA summer courses in Jerez*
- *Club Atletismo Nerja collaboration*
- *ONG ISOJE vehicle purchase collaboration*
- *Salón del Comic y Cine sponsorship*
- *Güimar Christmas Decoration sponsorship*
- *AWBD sponsorship*
- *Rio Bravo Rio Grande Symposium 2025 sponsorship*
- *Texas Municipal League sponsorship*
- *Cátedra Aqualia Colombia UMNG agreement*
- *ANDESCO 2025 Congress sponsorship*
- *Sculpture en l'île collaboration*
- *Donation of water bills for social centers – Tbilisi*
- *ANEAS 2025 sponsorship*

Construction Area

- *Asociacion de Empresas Constructoras y Concesionarias de Infraestructuras (SEOPAN)*
- *Madrid Capital Mundial (MWCC)*
- *Asociación Científico Técnica del Hormigón Estructural*
- *Asociación de Empresas de la Construcción de Madrid (AECOM)*
- *Asociación Empresas Productoras Áridos Castilla-La Mancha (Áridos de Melo)*
- *Asociación Gestión de Residuos de la Comunidad Madrid (Áridos de Melo)*
- *Asociación Española de Túneles y Obras Subterráneas*
- *Asociación Española de Anunciantes*
- *Agrupación para la Promoción del Puerto de Tarragona*
- *Federación de Obras Públicas en Alicante (FOPA)*
- *Asociación Española de la Carretera*
- *Asociación Española para la Calidad (AEC)*
- *Asociación Madrileña de Fabricantes de Asfalto (AMFA)*
- *Asociación Técnica de la Carretera*
- *ATPYC (Asociación Técnica de Puertos y Costas)*
- *Building Smart (Spanish home of openBIM)*
- *Foro Potencia*
- *CTN 332 - Comité Técnico de normalización de la digitalización de la información para la edificación y la obra civil (UNE)*
- *European Construction Technological Platform (ECTP)*
- *European Network of Construction Companies for Reserach & Development (ENCORD)*
- *Cámara de Comercio de España en Reino Unido*
- *Colegio CCIP Cataluña*
- *Colegio de Ingenieros, Canales y Puertos Demarcación Galicia*
- *Fundación Caminos*
- *Camara de Comercio España-Noruega*
- *GBCe (Green Building Council - Spain)*
- *The General Contractors Association of New York*
- *Foundation for the Global Compact Spain*
- *Fundación Plataforma Tecnológica Española de la Construcción (PTEC)*
- *Red Empresarial por la Diversidad e Inclusión LGBTI (REDI)*
- *Comité Nacional Español de Grandes Presas*
- *ITEC Cataluña*
- *SEPREM (Sociedad Española de Presas y Embalses)*
- *Toronto Railway Club Membership*
- *CTN 150 – Comité Técnico de normalización de la gestión ambiental (UNE)*
- *Asociación Española de Normalización (UNE)*
- *CTN 216/GT2 member - Grupo de Trabajo especializado en Cambio climático (UNE)*
- *CTN 83 member – Comité Técnico de normalización del hormigón y los morteros (UNE)*
- *Global Compact Action Platform of Sustainable finance*
- *Colegio Federado de Ingenieros y Arquitectos-FCC CO Costa Rica*
- *Cámara Panameña de la Construcción- FCC CA Panamá*
- *CTN 180 – Comité Técnico de normalización del equipamiento para trabajos temporales en obra (UNE)*
- *TRACCS Corporate Membership*
- *Cámara Oficial Comercio España Perú*
- *Cámara Peruana de la Construcción*
- *Asociación de Industriales Antofagasta*
- *Cámara Chilena de la Construcción*
- *Cámara de Comercio Española Chile*
- *Cámara Colombiana de Infraestructuras*

- *Cámara de Comercio Australia*
- *Cámara de Contratistas de Castilla y León*
- *Fundació Cercle d'Infraestructures*
- *Asociación de empresarios de A Coruña*
- *Circulo Empresarios Galicia*
- *Fundación Diversidad*
- *CEPYME Zaragoza – Confederación Española de la Pequeña y Mediana Empresa*
- *Cámara Oficial de Contratistas de Cataluña*
- *Gremi d'Àrids de Catalunya*
- *Gremi Construcció d'Obres de Catalunya*
- *Asociación Valenciana de empresarios de la construcción y obra publica*
- *FRECOM Murcia – Federación Regional Empresarios Construcción*
- *Cámara de Contratistas de la Comunidad Valenciana*

Concessions Area

- *Fundación Universitaria San Antonio*
- *Federación Regional de Empresas de Transporte (FROET)*
- *Asociación de Transportes Urbanos y Metropolitanos (ATUC)*
- *Asociación Ángel Mariscal (PEPO Project)*
- *Union Internationale de Transports Publics (UITP)*

7.3. Governance information

G1 - Business conduct

Contributions to foundations and non-profit organisations

	2024	2025
Donations to non-profit organisations and foundations	828,020.49 €	844,255.48 €
Sponsorships	3,120,668.38 €	3,375,005.30 €
Contributions to associations	1,761,940.18 €	1,571,340.46 €
Other	74,476.11 €	64,776.89 €
Total	**5,785,105.16 €**	**5,855,378.12 €**

7.4. Tables related to fiscal transparency

2024 (thousands of €)					
Group Countries	**Revenue from sales to third parties**	**Revenue from intra-group transactions with other tax jurisdictions**	**Tangible assets other than cash and cash equivalents**	**Pre-tax profits**	**Income tax paid**
Germany	46,153	0	30,496	3,055	0
Saudi Arabia	309,871	64,851	264,503	68,107	7,187
Algeria	55,404	11,856	167,572	32,222	6,505
Argentina	0	0	0	-1	0
Australia	18,309	0	5,467	-2,464	0
Austria	176,758	-20	550,549	91,653	5,625
Belgium	4	0	338	-64	1,731

2024 (thousands of €) (continued)					
Group Countries	Revenue from sales to third parties	Revenue from intra-group transactions with other tax jurisdictions	Tangible assets other than cash and cash equivalents	Pre-tax profits	Income tax paid
Brazil	0	0	-10,086	-5,628	0
Bulgaria	0	0	81	639	0
Canada	221,129	0	58,891	28,465	17,940
Chile	61,963	0	20,339	-13,045	0
Cyprus	212	0	0	0	0
Colombia	105,558	11,511	102,275	-2,594	8,560
Costa Rica	0	0	-1,188	-910	1,050
Croatia	37	0	0	0	0
Ecuador	0	0	426	19	0
Egypt	5,602	14	14,488	1,635	2,404
El Salvador	0	0	802	-971	0
United Arab Emirates	21,834	105	10,185	2,667	0
Slovakia	48,162	0	70,402	9,427	856
Slovenia	12	0	0	0	0
Spain	4,467,986	303,285	3,743,907	361,524	122,935
United States	600,016	503	614,020	8,047	3,255
Finland	47	0	0	0	0
France	84,476	5,089	109,291	247	4,200
Georgia	99,367	6,105	536,565	14,362	56
Greece	1	0	34	-16	0
Guatemala	0	0	1	54	0
Haiti	0	0	3,342	233	0
Honduras	0	0	0	1,552	0
Hungary	30,448	0	42,302	6,630	463
Ireland	5	0	9,789	-869	0

2024 (thousands of €) (continued)					
Group Countries	Revenue from sales to third parties	Revenue from intra-group transactions with other tax jurisdictions	Tangible assets other than cash and cash equivalents	Pre-tax profits	Income tax paid
Italy	66,778	20,771	101,903	7,185	1,540
Kosovo	0	0	212	-14	0
Luxembourg	0	0	0	0	0
Morocco	0	0	0	333	0
Mexico	132,144	16,715	193,411	30,434	8,945
Montenegro	-57	0	1,351	-261	0
Nicaragua	3,343	0	3,803	1,613	137
Norway	84,192	0	23,143	3,792	0
Oman	511	0	1,816	812	0
Netherlands	190,879	0	74,470	-79,866	-53
Panama	0	0	49,988	-3,913	0
Peru	137,672	0	160,427	10,826	4,056
Poland	96,719	0	86,610	11,141	169
Portugal	184,868	18,155	85,550	10,753	1,861
Qatar	15,487	81	9,374	918	461
United Kingdom	1,184,522	151,104	1,619,831	-83,557	15,775
Czech Republic	435,043	40,737	665,796	56,213	7,133
Dominican Republic	0	0	459	-18	0
Romania	178,354	28	305,896	13,808	197
Serbia	7,380	0	12,243	457	0
Sweden	11	0	7	-25	0
Switzerland	216	0	0	0	0
Tunisia	0	0	232	24	499
Total	**9,071,416**	**650,889**	**9,741,313**	**584,631**	**223,487**

2025 (thousands of €)					
Group Countries	Revenue from sales to third parties	Revenue from intra-group transactions with other tax jurisdictions	Tangible assets other than cash and cash equivalents	Pre-tax profits	Income tax paid
Germany	47,881	0	43,503	2,836	0
Saudi Arabia	123,575	29,816	238,118	12,247	7,582
Algeria	50,249	9,994	148,013	31,910	7,658
Australia	100,915	0	10,280	2,171	0
Austria	171,294	5	574,104	68,829	3,440
Belgium	12	0	329	-48	0
Brazil	0	0	-2,178	4,782	0
Bulgaria	0	0	4	-97	0
Canada	351,382	0	124,742	23,630	7,406
Chile	32,602	0	6,698	-13,728	0
Cyprus	45	0	0	0	0
Colombia	87,530	6,673	125,860	-1,757	8,275
Costa Rica	0	0	-1,549	18	0
Croatia	394	0	0	0	0
Denmark	28	0	0	0	0
Ecuador	0	0	54	-132	0
Egypt	4,643	8	9,363	3,497	1,639
El Salvador	0	0	713	1,367	0
United Arab Emirates	13,637	0	7,186	2,672	0
Slovakia	47,110	0	75,238	7,274	1,558
Spain	4,883,307	307,597	3,972,395	325,705	11,028
United States	729,119	9,736	799,117	-18,786	2,031
Estonia	83	0	0	0	0
Finland	9	0	0	0	0
France	139,603	11,407	120,836	-11,048	6,761

2025 (thousands of €) (continued)					
Group Countries	Revenue from sales to third parties	Revenue from intra-group transactions with other tax jurisdictions	Tangible assets other than cash and cash equivalents	Pre-tax profits	Income tax paid
Georgia	99,238	6,655	519,192	28,837	101
Greece	67	0	34	-15	0
Guatemala	0	0	1	103	0
Haiti	0	0	3,226	-352	0
Honduras	0	0	0	-345	0
Hungary	30,235	0	47,760	5,234	404
Ireland	0	0	9,908	-1,744	0
Italy	73,478	17,611	112,603	13,971	2,555
Japan	0	6	148	-89	0
Kosovo	0	0	213	0	0
Luxembourg	24	0	0	0	0
Morocco	0	0	0	-217	0
Mexico	70,886	23,600	222,002	16,023	13,675
Montenegro	0	0	1,367	-697	0
Nicaragua	2,790	0	3,851	1,867	138
Norway	121,228	0	38,917	6,267	0
Oman	947	0	1,550	727	0
Netherlands	278,391	0	40,515	-71,011	244
Panama	0	0	32,363	-6,270	486
Peru	125,900	1,996	181,159	24,731	807
Poland	103,902	0	96,555	5,790	1,252
Portugal	195,484	19,506	128,819	1,067	4,081
Qatar	8,829	34	6,064	-70	160
United Kingdom	1,023,092	161,595	1,569,160	-178,986	15,559
Czech Republic	471,835	43,265	715,735	60,439	11,382

2025 (thousands of €) (continued)					
Group Countries	Revenue from sales to third parties	Revenue from intra-group transactions with other tax jurisdictions	Tangible assets other than cash and cash equivalents	Pre-tax profits	Income tax paid
Dominican Republic	0	0	591	-163	0
Romania	302,490	0	345,826	44,103	514
Serbia	7,632	0	13,266	573	0
Sweden	2	0	20	-99	0
Switzerland	263	0	0	0	0
Tunisia	0	0	306	0	0
Total	**9,700,131**	**649,506**	**10,343,977**	**391,016**	**108,736**

Public subsidies received

	2024	2025
Construction	€181 thousand	€101 thousand
Environment	€7,571 thousand	€12,723 thousand
Aqualia	€11,509 thousand	€30,624 thousand
Concessions	€3,817 thousand	€2,193 thousand
Central Services	€1 thousand	€1 thousand
Total	**€23,709 thousand**	**€45,642 thousand**

7.5. Contents of the report

Law 11/2018 requirement	Related standard	Section of the report	Page
GENERAL DISCLOSURES			
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 issues related to personnel, including any measures that may have been adopted to promote the principle of equal treatment and opportunities between 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.	E1 – Climate change *(Material impacts, risks and opportunities)* E2 – Pollution *(Material impacts, risks and opportunities)* E3 – Water and marine resources *(Material impacts, risks and opportunities)* ESRS E4 – Biodiversity and ecosystems *(Material impacts, risks and opportunities)* E5 – Resource use and circular economy *(Material impacts, risks and opportunities)* S1 – Own workforce *(Material impacts, risks and opportunities)* S2 – Workers in the value chain *(Material impacts, risks and opportunities)* S3 – Affected communities *(Material impacts, risks and opportunities)* S4 – Consumers and end-users *(Material impacts, risks and opportunities)* G1 – Business conduct *(Material impacts, risks and opportunities)* Entity-specific issues *(Material impacts, risks and opportunities)*	24-25, 38 45-46, 51-52 56-58 71-73 111-112 117-118 123-126 130-131 138-139

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GENERAL DISCLOSURES			
Other			
Reference in the report to the national, European or international reporting framework used for the selection of key non-financial performance indicators included in each of the sections	(ESRS) ESRS 1 General requirements (GRI) 1 - Fundamentals	1.1.1 About this report Annex II: Additional information on ESRS Disclosure Requirements *(Basis for preparing the report)* Annex III: Additional information required by Law 11/2018 *(Report contents)*	170, 307
1. ENVIRONMENTAL ISSUES			
Detailed general disclosures			
On current and foreseeable effects of the company's activities on the environment and, where applicable, health and safety	(ESRS) SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.	E1 – Climate change *(Material impacts, risks and opportunities)* E2 – Pollution *(Material impacts, risks and opportunities)* E3 – Water and marine resources *(Material impacts, risks and opportunities)* E4 – Biodiversity and ecosystems *(Material impacts, risks and opportunities)* E5 – Resource use and circular economy *(Material impacts, risks and opportunities)*	24-25, 38, 45-46, 51-52, 56-58
On environmental assessment or certification procedures	(GRI) 3-3 Management of material issues	Annex III: Additional information required by Law 11/2018 *(Environmental information)*	285

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On resources dedicated 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.	E1 – Climate change *(Actions related to climate change)* E2 – Pollution *(Actions related to pollution)* E3 – Water and marine resources *(Actions related to water and marine resources)* E4 – Biodiversity and ecosystems *(Actions related to biodiversity and ecosystems)* E5 – Resource use and circular economy *(Actions related to resource use and circular economy)*	30-31, 40-43, 48-49, 54-55, 59-62
On the application of the precautionary principle	(ESRS) IRO-1: Description of the process to identify and assess material impacts, risks and opportunities.	ESRS 2 – General Disclosures *(Double materiality)*	17-19

Law 11/2018 requirement	Related standard	Section of the report	Page
1. ENVIRONMENTAL ISSUES			
Detailed general disclosures			
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.	E1 – Climate change *(Actions related to climate change)* E2 – Pollution *(Actions related to pollution)* E3 – Water and marine resources *(Actions related to water and marine resources)* E4 – Biodiversity and ecosystems *(Actions related to biodiversity and ecosystems)* E5 – Resource use and circular economy *(Actions related to resource use and circular economy)*	30-31 , 40-43, 48-49, 54-55, 59-62
Pollution			
Measures to prevent, reduce or repair carbon emissions that seriously affect the environment (it 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.	E2 – Pollution *(Policies related to pollution, Actions related to pollution, Metrics related to pollution)*	38-44

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1. ENVIRONMENTAL ISSUES			
Circular economy and waste prevention and management			
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Actions to combat food waste	(GRI) 3-3 Management of material issues	Annex III: Additional information required by Law 11/2018 *(Environmental information)*	285
Sustainable use of resources			
Water consumption and water supply in accordance with local constraints	(ESRS) E3-4: Water consumption.	E3 – Water and marine resources *(Metrics related to water and marine resources)*	50
Consumption of raw materials and measures taken to improve efficiency of use	(ESRS) E5-4: Resource inflows.	E5 – Resource use and circular economy *(Metrics related to resource use and circular economy)*	62-66
Direct and indirect energy consumption	(ESRS) E1-5: Energy consumption and mix.	E1 – Climate change *(Metrics related to climate change)*	31-37
Measures taken to improve energy efficiency	(ESRS) E1-3: Actions and resources in relation to climate change policies.	E1 – Climate change *(Actions related to climate change)*	30-31
Use of renewable energy	(ESRS) E1-5: Energy consumption and mix.	E1 – Climate change *(Metrics related to climate change)*	31-37

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Law 11/2018 requirement	Related standard	Section of the report	Page
2. SOCIAL AND PERSONNEL ISSUES			
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Measures aimed at facilitating work-life balance and encouraging both parents to share responsibility for childcare	(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.	S1 – Own workforce *(Actions related to work-life balance)*	79-80

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Measures for consumer health and safety	(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.	S4 – Consumers and end-users *(Actions related to consumers and end-users)*	128
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8. ANNEX IV - European union environmental taxonomy

8.1. 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 climate and energy targets for 2030 and achieve the targets of the European Green Deal, it is vital to direct investment towards sustainable projects and activities. To achieve this, a common language and a clear definition of what is sustainable is needed. For this reason, the action plan to finance sustainable growth creates a common classification system for sustainable economic activities, or an EU Taxonomy.

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 a European Union tool to increase sustainable investment, creating certainty for investors, protecting investors from greenwashing or eco-fraud, and helping companies to be more environmentally friendly.

The **Taxonomy Regulation (EU) 2020/852** came into force on 12 July 2020. It sets out four conditions that an economic activity must meet in order to be considered environmentally sustainable:

1. It contributes substantially to one or more of the six EU environmental targets:
   - 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.
2. Comply with the technical selection criteria established by the EU.
3. Not cause any significant damage to any of the other environmental targets.
4. Comply with minimum social safeguards.

The EU Taxonomy Regulation is supplemented by **Delegated Regulations** setting out the technical selection criteria for environmentally sustainable activities, their contribution to environmental targets and the methodology for disclosing information. To date, the following **Delegated Regulations** have been published, listed in order of most recent:

- **Delegated Regulation (EU) 2026/73**, adopted on 4 July 2025 and published in the OJEU on 8 January 2026, which simplifies the content and presentation of the information to be disclosed on environmentally sustainable activities, and Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486) and adjusts certain technical criteria. It is applicable from 1 January 2026 and provides for the option to continue reporting in accordance with the Delegated Regulations in force on 31/12/2025 for FY2025.
- **Delegated Regulation (EU) 2023/2486** of 27 June 2023 (Delegated Act on the Environment).
- **Delegated Regulation (EU) 2023/2485** of 27 June 2023 (amending Delegated Act on Climate (EU) 2021/2139).
- **Delegated Regulation (EU) 2022/1214** of 9 March 2022 (Complementary Delegated Act on Climate).
- **Delegated Regulation (EU) 2021/2178** of 6 July 2021 (Disclosure Delegated Act).
- **Delegated Regulation (EU) 2021/2139** of 4 June 2021 (Delegated Act on Climate).

To facilitate the interpretation and application of the taxonomic activities included in the delegated acts on taxonomy, the European Commission published communications C/2023/267 on 20 October 2023 and C/2025/1373 on 5 March 2025.

On 26 February 2025, the European Commission presented a package of proposals to amend and simplify sustainability rules (Sustainability Omnibus). The Sustainability Omnibus seeks to reduce the administrative burden on European companies while maintaining the commitments of the European Green Deal.

On 17 December 2025, the European Commission published a draft of frequently asked questions (FAQs) on the interpretation and application of the amendments to the Delegated Act on Disclosure included in the regulation adopted on 4 July 2025.

The FCC Group has studied the taxonomy amendments included in the Sustainability Omnibus and RD (EU) 2026/73. However, given the timetable for its publication and entry into force, the FCC Group has opted to prepare the EU Taxonomy information for FY2025 in accordance with the Delegated Regulations applicable on 31 December 2025. Full adoption of 2026/73 is expected from FY2026 onwards.

Since 2022, the FCC Group's Sustainable Finance Taxonomy Area, reporting to the FCC Group's Management Control Department and in coordination with the Corporate Sustainability Department, the management teams of the FCC Group's various businesses and their Environment, Quality and Sustainability managers, has been coordinating the flow of information for the preparation of the taxonomy document.

The FCC Group has analysed the proportion of its economic activities that are eligible, and, where applicable, aligned and non-aligned, and ineligible in terms of **turnover**, **CapEx** and **OpEx** for the 2025 financial year for the six targets: 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 restoration of biodiversity and ecosystems. The FCC Group has eligible activities in all six targets, although its main activities are included in the mitigation objective.

8.2. Scope of the report

The presentation of EU Taxonomy information is made in accordance with the Delegated Regulations applicable on 31 December 2025, as mentioned above.

Each of the FCC Group's business Areas has carried out a detailed analysis of the services provided in all the countries where they operate, with the aim of classifying the activities and evaluating them in accordance with the EU Taxonomy Regulation. This information is integrated once it has been received by the FCC Group's Central Services Area, which consolidates it into a single report.

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

8.3. Methodology and analysis of eligibility and alignment

Starting with the FY2024 taxonomy exercise, the analysis of the eligibility and alignment of taxonomic activities includes the six environmental targets.

For the EU Taxonomy exercise, it is important to differentiate between the following concepts:

- An **activity is eligible** if it is included in the description of taxonomic activities listed in the Delegated Taxonomy Regulations, considered to have the potential to contribute substantially to one or more of the environmental targets set out in Article 9 of Regulation (EU) 2020/852, and demonstrated through the alignment analysis of eligible activities.
- Activities that have previously been determined to be eligible are **considered to be aligned** with the taxonomy if they meet the criteria for substantial contribution (CCS), do not cause significant harm to other environmental targets (DNSH) and comply with 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 for substantial contribution to any taxonomic targets or because it may be included in future EU Taxonomy regulations.

The FCC Group has assessed compliance with these requirements using its own resources, carrying out a detailed analysis based on the taxonomic activities carried out and their specific characteristics. To this end, both the official communications and the explanatory FAQs (frequently asked questions) published by the European Commission, as well as the applicable sectoral guidelines, have been taken into account.

Definition of minimum management unit

Based on the consolidated units included in the FCC Group's consolidated Financial Statements, the analysis of eligibility and alignment has been carried out taking into account the **minimum management unit**. Similar 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 the correct application of the Regulation, taking into account the specific characteristics of each one.

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

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

Based on the minimum units, the key financial performance indicators (hereinafter KPIs) set out in the taxonomy have been calculated separately for all minimum management units, without considering operations with other management units of the consolidated Group, in order to subsequently and individually assess their eligibility and alignment.

The FCC Group has carried out the necessary checks to ensure that the sum of the KPIs obtained individually for each of the management units that make up each consolidation unit included in the consolidated Financial Statements matches the KPIs calculated for the corresponding consolidation unit. This ensures that no amounts are double counted.

In the case of economic activities that may contribute simultaneously to several taxonomic targets, in order to avoid double counting, the climate change mitigation target has been chosen over the others, and the circular economy target over the pollution prevention and control target. In FY2025, this situation has occurred in some economic activities related to water supply, sanitation, transport and waste recovery.

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 target allocation criteria according to the specific characteristics of each minimum unit and analysing the different taxonomic activities.

Eligibility study

Once the different minimum management units had been identified, their eligibility for each taxonomic target was reviewed and, if eligible, their alignment was assessed.

When studying the eligibility of the economic activities carried out in FY2025, the FCC Group found two situations:

- **The economic activity is eligible for only one target and one taxonomic activity.** Alignment with this target is studied and, if the requirements are met, it is aligned with this target.
- **The economic activity is eligible for several targets and taxonomic activities.** Alignment with all eligible targets is studied. If the alignment requirements are met for only one target, it is aligned with that target. If the requirements are met for several targets, it is aligned with the mitigation target over the others or the circular economy target over the pollution prevention and control target. Taxonomic activities carried out by the FCC Group in FY2025

Environmental targets	Taxonomic activities	Activities carried out by the FCC Group
FORESTRY		
Climate change mitigation	CCM 1.2 Rehabilitation and restoration of forests, including reforestation and natural regeneration of forests following extreme events	Conservation work, vegetation control and reforestation.
	CCM 1.3 Forest management	Forest management work without changes in land use and which meets the definition of forest
	CCM 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, holiday resorts, campsites and similar accommodation	Environmental education centres and accommodation.
ENERGY		
Climate change mitigation	CCM 4.1 Electricity generation using solar photovoltaic technology	Construction of solar photovoltaic plants in Spain
	CCM 4.5 Electricity generation from hydroelectric power	Hydroelectric power plant located in Georgia and managed by Georgia Global Utilities.
	CCM 4.9 Electricity transmission and distribution	Projects involving the rehabilitation, improvement and expansion of electricity networks in Spain.
WATER SUPPLY, SANITATION, WASTE TREATMENT AND DECONTAMINATION		
Climate change mitigation	CCM 5.10 Landfill gas capture and utilisation	Contracts for the extraction of biogas from permanently closed landfills from the decomposition of matter for its use in Spain and Europe.

Environmental targets	Taxonomic activities	Activities carried out by the FCC Group
WATER SUPPLY, SANITATION, WASTE TREATMENT AND DECONTAMINATION		
Climate change mitigation / Protection of water and marine resources	CCM 5.1 WTR 2.1 Construction, expansion and operation of water collection, treatment and distribution systems	Contracts for the construction, renovation and maintenance of water distribution networks in Spain, Europe, Georgia, the Middle East, the United States and South America.
	CCM 5.2 WTR 2.1 Renovation of water collection, treatment and distribution systems	Renovation of water collection, treatment and distribution systems in Spain, Georgia, the Middle East and South America.
	CCM 5.3 WTR 2.2 Construction, expansion and operation of wastewater collection and treatment systems	Contracts for the construction, expansion and operation of wastewater collection and treatment systems in Spain, Europe, Georgia, the Middle East, Egypt and South America.
	CCM 5.4 WTR 2.2 Renovation of wastewater collection and treatment	Renovation of wastewater collection and treatment in Spain.
Climate change mitigation / Transition to a circular economy	CCM 5.5 CE 2.3 Collection and transport of non-hazardous waste in segregated fractions at source	Comprehensive management of non-hazardous waste treatment, from collection and transport to recovery. Contracts in Spain, Europe, the United Kingdom and the United States.
	CCM 5.8 CE 2.5 Composting of biowaste	Treatment of organic waste and management of composting plants in Spain, the United Kingdom and Europe.
	CCM 5.9 CE 2.7 Recovery of non-hazardous waste materials	Facilities for the treatment of non-hazardous waste streams for recovery. Treatment plants in Spain, Europe, the United Kingdom and the United States.
Adaptation to climate change	CCA 5.13 Desalination	Construction, installation and management of desalination plants in Spain, Saudi Arabia, Algeria and Mexico.

Environmental targets	Taxonomic activities	Activities carried out by the FCC Group
WATER SUPPLY, SANITATION, WASTE TREATMENT AND DECONTAMINATION		
Transition to a circular economy	CE 2.6 Decontamination and dismantling of end-of-life products	Plants specialising in the dismantling of electronic waste and its subsequent treatment.
Transition to a circular economy / Prevention and control of Pollution	CE 2.3 PPC 2.1 Collection and transport of hazardous and non-hazardous waste	Comprehensive management of hazardous waste from transport in separate fractions to subsequent treatment. Contracts and facilities in Spain and Europe.
	CE 2.4 and PPC 2.2 Treatment of hazardous waste	
Prevention and control of Contamination	PPC 2.4 Remediation of contaminated land and areas	Soil decontamination in Spain and Europe.
TRANSPORT		
Climate change mitigation	CCM 6.13 Infrastructure for personal mobility, bicycle logistics	Construction, modernisation and maintenance of infrastructure for personal mobility in Spain and Europe.
	CCM 6.14 Infrastructure for rail transport	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 transport by waterways	Construction, modernisation, operation and maintenance of port infrastructure.
Adaptation to climate change	CCA 6.15 Infrastructure enabling low-carbon road transport and public transport	In general, road construction is an activity eligible under CCA 6.15 but not under CCM 6.15, according to the clarification in question 33 of European Commission communication C/2025/1373. Contracts in Spain, Europe and America.

Environmental targets	Taxonomic activities	Activities carried out by the FCC Group
BUILDING CONSTRUCTION AND REAL ESTATE DEVELOPMENT ACTIVITIES		
Climate change mitigation	CCM 7.3 Installation, maintenance and repair of energy-efficient equipment	Individual measures for the renovation and maintenance of buildings related to improving their energy efficiency.
	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 for measuring, regulating and controlling the energy efficiency of buildings	Digitisation of building installations to improve their energy efficiency.
	CCM 7.6 Installation, maintenance and repair of renewable energy technologies	Installation of renewable energy technologies in photovoltaic parks and buildings.
Climate change mitigation / Transition to a circular economy	CCM 7.1 CE 3.1 Construction of new buildings	Construction of new residential and non-residential buildings.
	CCM 7.2 CE 3.2 Renovation of existing buildings	Renovation of residential and non-residential buildings.
Transition to a circular economy	CE 3.4 Maintenance of roads and motorways	Repair work on pavements, roads and footpaths.

DISASTER RISK MANAGEMENT		
Adaptation to climate change	CCA 14.1 Emergency services	Contracts for support work in emergency situations, e.g. in the event of fires, floods or flash floods.
Protection of water and marine resources	WTR 3.1 Nature-based solutions for flood and drought risk prevention and protection	
SERVICES		
Transition to a circular economy	CE 5.1 Repair, refurbishment and remanufacturing	Services focused on repairing defective products or operational leasing.
	CE 5.5 Product as a service and other circular service models focused on use and results	

The proportion of economic activities eligible under the taxonomy in 2025 was as follows:

ELIGIBILITY FCC GROUP FY2025					
1.Turnover	**%**	**2.CapEx**	**%**	**3.OpEx**	**%**
6,563.5	67.7 %	576.0	47.6 %	255.8	57.2 %

* Total amounts are expressed in millions of euros

Enabling and transitional activities

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

A taxonomic activity is **transitional** if there is not technologically or economically viable low-carbon alternative, when it supports the transition to a climate-neutral economy consistent with a plan to limit the temperature increase to 1.5 °C above pre-industrial levels, through the phasing out of greenhouse gas emissions, especially emissions from fossil fuels.

Enabling and transitional activities carried out by the FCC Group during FY2025:

Environmental targets	Taxonomic group	Taxonomic activities
TRANSITION		
Climate change mitigation	7 - Building construction and real estate development activities	CCM 7.2 Renovation of existing buildings
FACILITATORS		
Climate change mitigation	4 - Energy	CCM 4.9 Electricity transmission and distribution
	6 - Transport	CCM 6.13 Infrastructure for personal mobility, bicycle logistics
		CCM 6.14 Infrastructure for rail transport
		CCM 6.16 Infrastructure enabling low-carbon transport by waterways
	7 - Building construction and property development activities	CCM 7.3 Installation, maintenance and repair of energy-efficient equipment
		CCM 7.4 Installation, maintenance and repair of electric vehicle charging stations in buildings
		CCM 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy efficiency of buildings

Environmental targets	Taxonomic group	Taxonomic activities
FACILITATORS		
Adaptation to climate change	1 - Forestry	CCA 1.2 Rehabilitation and restoration of forests, including reforestation and natural regeneration of forests after extreme events*
		CCA 1.3 Forest management*
		CCA 1.4 Conservation forestry*
	5 - Water supply, sanitation, waste treatment and decontamination	CCA 5.13 Desalination*
	14 - Disaster risk management	CCA 14.1 Emergency services*

* The activities marked are defined as Facilitating Activities Adapted for the purpose of Adaptation to Climate Change, as clarified in question 19 of European Commission communication C/2023/305.

The **transition activities** carried out by the FCC Group in FY2025 had an aligned **revenue-turnover** amount of €34.6 million (0.4 % of the FCC Group total).

In the case of **enabling activities**, the aligned r**evenue-turnover** amounted to €1,638.8 million (16.9 % of the FCC Group total).

Activities not eligible under the taxonomy

The fact that an economic activity is not included in the EU Taxonomy does not mean that it is unsustainable or has a negative environmental impact. These may be activities that have not yet been assessed or innovative initiatives that are not covered. Likewise, there are activities not prioritised in the EU Taxonomy that are essential and provide significant social or economic value.

The non-eligible activities carried out by the FCC Group can be divided into four categories:

- **Environmentally neutral activities:** those with no negative impact on the environment that are not covered by the Taxonomy, including basic services provided by FCC to public or private customers.
- **Activities under review:** these are not currently included in the taxonomy regulation but could be included in future updates.
- **Activities excluded from the EU taxonomy:** because they are not part of the European Commission's priority financing for the green transition.
- **Activities not analysed:** contracts with a small amount or with difficulty in deciding their eligibility.

Breakdown of the main activities carried out by the FCC Group, by Area, which have been considered ineligible under the Taxonomy Regulation:

Group Area	Service definition	Service characteristics
Environmental services	Waste-to-energy plants	Conversion of non-recyclable waste into energy. Production of refuse-derived fuels (RDF)
	Landfills	Landfills for hazardous and non-hazardous waste.
	Commercial collection, cleaning and building cleaning	Cleaning of public and private building facades, scrubbing and stripping of pavements, graffiti removal, container cleaning, beach and road cleaning.
Construction	Road construction	Road construction turnover is not eligible for taxonomy, only its CapEx and OpEx, because taxonomic activity CCA 6.15 is not enabling*.
	Manufacturing	Precast concrete. Manufacture of commercial signs.
	Reforestation	Plantations in areas close to infrastructure that are not considered forests.
Water	Sports facilities	Management and maintenance of sports facilities.
	Irrigation	Irrigation services and maintenance.
Miscellaneous		Administrative or maintenance services not included in the Taxonomy Regulation.
		Subcontracting and sales.

* According to the clarification in the response to question 33 of communication C/2025/1373 on the eligibility of road construction.

Alignment study

For activities eligible under the Taxonomy, the analysis is completed with an alignment study.

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

1. Technical criteria for selecting the activity within its taxonomic target.
2. Criteria of not causing significant harm (DNSH) to the rest of the taxonomic targets.
3. Minimum social safeguards.

The proportion of economic activities aligned with the taxonomy in 2025 was as follows:

FCC GROUP ALIGNMENT FY2025					
1.Turnover	%	2.CapEx	%	3.OpEx	%
4,694.2	48.4 %	415.2	34.3 %	165.2	36.9 %

* Total amounts are expressed in millions of euros

Substantial contribution criteria

The complexity and lack of applicability of some substantial contribution criteria depending on the activities carried out within the FCC Group has required a specific understanding of each business in order to determine which activities comply with them and can therefore be considered aligned with the Taxonomy.

Alignment study: DNSH

In addition to contributing to an environmental target in order to be considered aligned, an activity must not cause significant harm to other environmental targets (DNSH, Do No Significant Harm).

DNSH Climate change mitigation

In the activity for the climate change adaptation target CCA 5.13 Desalination, the greenhouse gas (GHG) emissions derived from the energy consumption of the desalination process have been analysed and compliance with the maximum threshold of 1,080 gCO_2eq/m^3 of fresh water produced required by the activity has been verified.

In the economic activities aligned with the target of protection and sustainable use of water resources in taxonomic activity WTR 2.2 Urban wastewater treatment, assessments of direct greenhouse gas emissions have been carried out. In activity WTR 3.1 Nature-based solutions for flood and drought risk prevention, it has been verified that there is no deterioration of land and seas with high carbon loads.

In economic activities aligned with the circular economy target in taxonomic activity CE 2.5 Valorisation of biowaste through anaerobic digestion or composting, it has been verified that the facilities have a monitoring and contingency plan to minimise methane leaks.

DNSH Adaptation to climate change. Climate risks

In line with its commitment to combating climate change and to comply with the specific requirements of the EU Taxonomy for DNSH Adaptation, the FCC Group conducts a comprehensive and updated analysis of the FCC Group's physical climate risks on an annual basis.

This analysis is part of a global project that began in 2023, focused on analysing the physical risks associated with the FCC Group's taxonomic activities. In 2024, its scope was expanded to also include non-taxonomic activities, as well as transition risks and climate change opportunities across all the FCC Group's activities. The project involves identifying and assessing physical and transition climate risks, together with climate opportunities, as well as estimating the financial impacts of the possible materialisation of priority risks and the exploitation of relevant opportunities.

To carry out this analysis, the FCC Group has a procedure that defines the methodology for identifying, assessing and prioritising climate risks and opportunities, as well as for estimating their financial impacts, in order to subsequently establish the corresponding response measures. In the case of physical climate risks, the analysis is based on climate projections in accordance with the most advanced scientific information.

The specific methodology described in the climate risk assessment procedure is based on multiplying the probability of occurrence of the threat by the degree of exposure and vulnerability of the company's activities and assets to that threat. This calculation makes it possible to determine the relevance or materiality of physical climate risks for economic activity and to focus efforts on establishing 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: they do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, nature, cultural heritage, property and other economic activities; they are consistent with local, sectoral, regional or national adaptation strategies and plans; and they consider the use of nature-based or blue-green infrastructure solutions.

In 2025, with regard to this section, the assessment of physical climate risks and their associated impacts on the FCC Group's activities and geographies has been reviewed and updated. In this regard, the scope of application of the physical risk analysis in the business Areas has been updated, taking into account the new geographical locations where its activities have been developed and incorporating new activities.

As a result, the climate risk map has been updated to reflect these changes and ensure that no significant harm is caused to climate change adaptation.

Likewise, in 2025, work has been done to unify the time horizons applied to the analysis of the FCC Group's climate risks and opportunities, establishing a common time scale for physical climate risks, transition risks and opportunities.

In the case of physical risks, this scale considers that the Group's activities have a duration of between 10 and 40 years. In accordance with this duration, three different time horizons have been established:

- Short term: from the present to 5 years, coinciding with the first years of development of the activities. For this period, data extrapolated from the most recent historical trends are used, rather than climate projections.
- Medium term: from 5 to 15 years, coinciding with the duration of the organisation's shortest activities. Reliable climate projections obtained using advanced models and tools are used for this time horizon. These tools consider the period 2020-2039 to be the "short-term climate", which FCC assimilates to its medium-term analysis.
- Long term: 15 years or more, a period in which chronic risks and cumulative effects manifest themselves, associated with the Group's longer-term activities. For this horizon, advanced, high-resolution climate projections are used, such as the SSP2-4.5, SSP1-2.6, SSP5-8.5 and other scenarios from the IPCC's Sixth Assessment Report (AR6). These scenarios correspond to the updated version of the Representative Concentration Pathways (RCPs) from the Fifth Assessment Report, as indicated in the EU Taxonomy Regulation. The analysis takes as its reference a medium-term climate defined as between 2040 and 2059, a period that FCC includes in its long term.

DNSH Sustainable use and protection of water and marine resources

The FCC Group is aware that its business activities can have an impact on the aquatic and marine environment. Therefore, 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 comprehensive environmental management systems into its projects and implements water mitigation and protection measures derived from environmental statements or environmental monitoring plans or environmental management systems, where applicable, in line with the provisions of Annex B of the Delegated Taxonomy Regulations (EU) 2021/2139 (Annexes I and II) and (EU) 2023/2486 (Annexes II, III and IV) on the 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 by the FCC Group, the principles of circularity are promoted in the treatment and disposal of waste generated. Due to the geographical dispersion of the FCC Group and depending on the level of development of local infrastructure, the reuse and recycling rates of CDW (construction and demolition waste) have been taken into account to determine those contracts that exceed the threshold set by the Taxonomy of more than 70 %. The FCC Group has good environmental practices in place on site that ensure proper selective demolition to enable the safe disposal and handling of hazardous substances and facilitate the reuse and recycling of materials, using available sorting systems for construction and demolition waste. In addition, the FCC Group has Environmental Management Policies in place to ensure the application of best practices in waste management, reuse and minimisation.

DNSH Pollution prevention and control

In order to comply with this DNSH, Annex 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 activities that apply to the FCC Group's activities. Within the transport, construction and real estate development taxonomic groups, measures have been implemented to reduce noise, dust and pollutant emissions during construction or maintenance work. In addition, the FCC Group has Environmental Management Policies in place to 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 FCC Group's various activities have been taken into account so as not to cause significant damage, as well as the location of sites and activities in relation to specially protected natural areas. In addition, compliance with this requirement is supported by legally conducted Environmental Impact Assessments (EIA) and Environmental Monitoring Plans at construction sites, or Integrated Environmental Authorisations, depending on the activity, in accordance with the criteria set out in Annex 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 in place to 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 Safeguards regarding human rights, corruption, taxation and fair competition, as established in the EU Taxonomy Regulation, as well as the final report on Minimum Guarantees published by the EU Platform on Sustainable Finance in February 2022.

In the area of human rights, the FCC Group has a Human Rights Policy approved by the Board of Directors in 2019, within the regulatory framework of its Compliance Model. This Policy, aligned with the Global Compact and the United Nations Guiding Principles on Business and Human Rights, reflects the FCC Group's commitment to respect the human rights contained in the United Nations Universal Declaration of Human Rights, and those contained in both the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and the eight ILO core conventions.

In order to organise and structure compliance with the commitments of the Human Rights Policy more effectively, the Sustainability Committee, in collaboration with the Sustainability Committee, is in the process of developing a due diligence procedure in accordance with the United Nations Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Business Conduct. This document will formalise the company's current process for detecting, preventing and mitigating adverse effects on human rights, and will bring FCC closer to compliance with the European Parliament and Council Directive on corporate sustainability due diligence, currently in the process of being approved.

The procedure for due diligence in human rights matters 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 Internal Reporting System Policy and Procedure, both of which have been 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, which regulates the protection of persons who report regulatory violations and the fight against corruption.

With regard to potential breaches in the areas of corruption and competition, the FCC Group's Compliance Model also makes specific reference to both aspects in its Code of Ethics and Conduct, reflecting the behaviour required by the company, both internally and externally.

Likewise, Anti-Corruption and Competition policies have been approved, establishing the FCC Group's commitments and prevention and control measures. All company employees are obliged to report any potential breaches of these policies of which they are aware through the Whistleblowing Channel.

The FCC Group's Compliance Model provides the most appropriate training processes for at-risk groups, the definition of controls in the company's different management areas, and the self-assessments and evaluations necessary to ensure the correct implementation and compliance with policies.

Furthermore, the FCC Group adheres to the Code of Good Tax Practices, submits the Tax Transparency Report and has also obtained AENOR certification for its Tax Compliance management system, in accordance with the requirements established by the UNE 19602 STANDARD, in addition to integrating the recommendations of the Organisation for Economic Co-operation and Development (OECD) into its management system. The total tax contribution is calculated on a cash basis, taking into account fully consolidated entities and joint operations, and the accounting policies applied are made public. It also has a Fiscal Responsibility Policy.

Conclusion of the Alignment Process

Based on the processes described above, the FCC Group has considered those eligible activities carried out in the 2025 financial year that have demonstrated compliance with the applicable CCS, DNSH and the minimum social safeguards described in the previous section to be aligned.

During the alignment exercise, some economic activities had contracts aligned with several taxonomic targets simultaneously. As indicated above, in order to avoid double counting in activities aligned with climate change mitigation and another target, the substantial contribution to the mitigation target was calculated. In the case of activities aligned with the circular economy and pollution prevention and control, the substantial contribution to the circular economy target was calculated.

Taxonomic activities with contracts aligned with several targets simultaneously:

- CCM 5.1 WTR 2.1 Construction, expansion and operation of water collection, treatment and distribution systems.
- CCM 5.2 WTR 2.1 Renovation of water collection, treatment and distribution systems.
- CCM 5.3 WTR 2.2 Construction, expansion and operation of wastewater collection and treatment systems.
- CCM 5.4 WTR 2.2 Renovation of wastewater collection and treatment systems.
- CCM 5.5 CE 2.3 Collection and transport of non-hazardous waste in fractions segregated at source.
- CCM 5.8 CE 2.5 Composting of biowaste
- CCM 5.9 CE 2.7 Recovery of non-hazardous waste materials.
- CE 2.3 PPC 2.1 Collection and transport of hazardous waste.

Calculation of financial KPIs

Eligibility and alignment with the EU Taxonomy 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 with the Taxonomy (numerator) divided by the FCC Group's total **turnover**, **CapEx** and **OpEx** defined by the Taxonomy (denominator).

The accounting concepts included in the calculation of these three KPIs are described below:

- **Revenue - Turnover:** Proportion of net turnover derived from products or services, including intangible ones, associated with economic activities that comply with the taxonomy (numerator), divided by net turnover (denominator) as defined in Article 2(5) of Directive 2013/34/EU. The amount used as the denominator corresponds to the 'Net Revenue' line item reported in the consolidated Income Statement of the FCC Group's Annual Financial Statements.
- **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. It includes additions to the gross value of intangible assets, property, plant and equipment, including additions resulting from the application of regulations relating to decommissioning and dismantling costs, which are included as an addition to fixed assets at the time of initial recognition of the asset; additions to fixed assets under IFRS 16 lease agreements, 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, impairment losses and revaluations of investment property are not included as they are recorded at fair value. The amounts considered are included under the headings "Intangible fixed assets", "Tangible fixed assets" and "Investment property" in the consolidated balance sheet of the FCC Group's annual accounts.
- **OpEx:** The proportion of **OpEx**, as defined below, that complies with the taxonomy (numerator), divided by **OpEx** (denominator) as defined in Article 8(2)(b) of Regulation (EU) 2020/852. The amount of this KPI is limited to direct non-capitalised costs related to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct expenses related to the daily maintenance of tangible fixed assets, by the company or a third party to whom activities are outsourced, and which are necessary to ensure the continued and effective operation of such assets. The amounts considered are included under the headings "Change in inventories of finished goods and work in progress", "Supplies", "Personnel expenses", "Other operating expenses" and "Depreciation of fixed assets and allocation of subsidies for non-financial fixed assets and others" in the consolidated Income Statement of the FCC Group's Annual Financial Statements.

The key indicator of revenue-turnover mainly includes income from contracts with customers. The type of customer varies significantly depending on the area of activity, as defined in note 1 of the notes to the consolidated Financial Statements.

- The **Environmental Services** business carries out various activities whose customers may be either public, such as local councils, provincial councils or similar, or private, whether individuals or companies, depending on the characteristics of the markets in which it operates.
- The **Water** business generally provides its services under concession contracts, receiving revenue directly from end customers. To a lesser extent, it 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 both in the infrastructure it builds and in other infrastructure for both private and public clients.

- Finally, the **Concessions** business mainly operates infrastructure and urban tram concession agreements, providing its services mainly to public customers, although revenue may be received from both the granting entity and the end-users of the service provided.

The breakdown by taxonomic activities of the numerator can be found in the tables in the following sections.

Calculation of business combinations

For the 2025 financial year, the key indicator of **revenue-turnover** corresponding to business combinations amounted to €69.7 million in non-eligible activities for the Environmental Services Area, adding the contracts of Grupo Cumbria (United Kingdom) and *Wheelabrator Incinerator* (United States) as assets. Ibisan (Spain) has been added to the Concessions Area, representing €6.8 million in eligible and non-aligned activities. For the 2024 financial year, it was necessary to restate the amount for the company Tranvía de Parla as a result of its acquisition in April 2024, recalculating its contribution to December 2024. Consequently, the key indicator of **revenue-turnover** amounted to €68.3 million in eligible and aligned activities and €12.7 million for eligible and non-aligned activities in the Environmental Services Area, adding 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 Concessions Area as assets.

The key **CapEx** indicator for business combinations in the 2025 financial year includes in the numerator, as eligible non-aligned activities, an amount of €29.7 million and, as non-eligible activities, an amount of €358.0 million, corresponding to business combinations. The FCC Group has not included any amount for the **CapEx** plan in the **CapEx** numerator. In the case of 2024, the key **CapEx** indicator included in the numerator, as eligible aligned activities, an amount of €22.6 million and, as eligible non-aligned activities, an amount of €44.6 million, corresponding to business combinations.

The **OpEx** key indicator includes in the 2025 financial year an amount of €0.003 million as eligible and non-aligned activities and €2.4 million as ineligible activities, corresponding to business combinations. The **OpEX** key indicator included €6 million in eligible and aligned activities and €0.8 million in eligible and non-aligned activities corresponding to business combinations in the 2024 financial year.

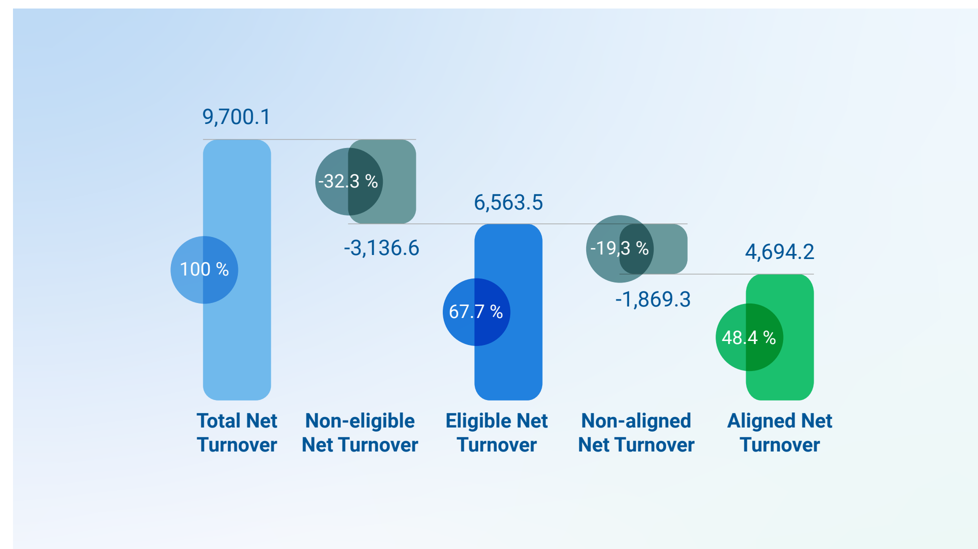
8.4. Results for the 2025 financial year

As a result of the acquisition of Tranvía de Parla by the Concessions Area in April 2024, it has been necessary to restate the revenue-turnover data for 2024 in order to recalculate its contribution to December 2024.

The results for the 2025 Taxonomy exercise are presented below.

Summary and evolution of eligibility and alignment 2023, 2024 and 2025

Revenue-turnover alignment

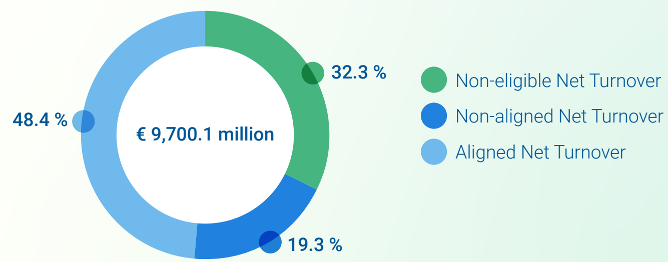


* Total amounts are expressed in millions of euros

For the key indicator of **revenue-turnover**, the FCC Group reports a total amount of €**9,700.1** million.

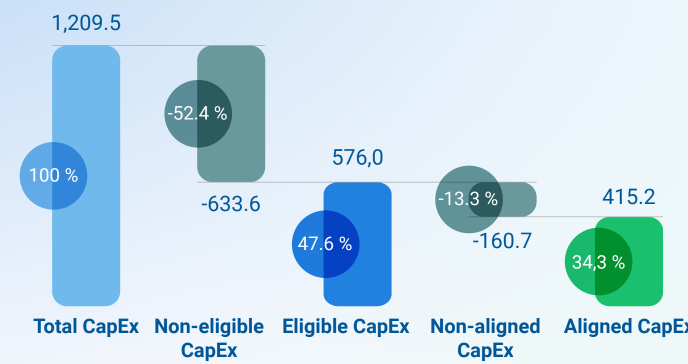
€**6,563.5** million is eligible; **67.7 %** of total **revenue-turnover**.

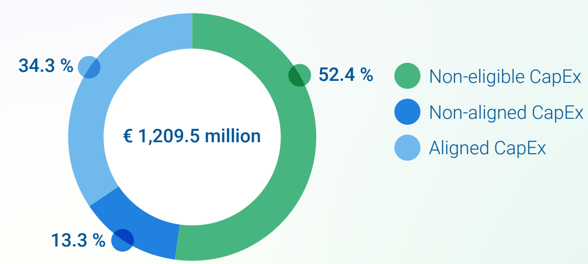
€**4,694.2** million is eligible and aligned according to the taxonomy; **48.4 %** of total **revenue-turnover**.



*Total amounts are expressed in millions of euros

CapEx alignment

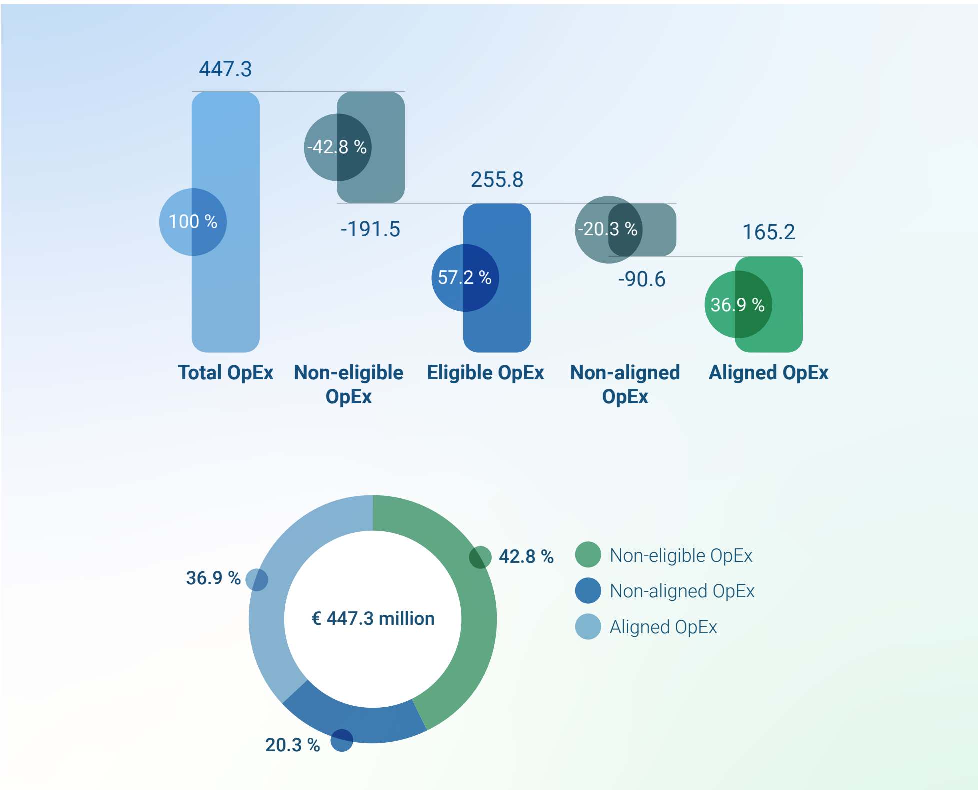




*Total amounts are expressed in millions of euros

For the key **CapEx** indicator, the FCC Group reports a total amount of €**1,209.5** million.
€**576.0** million is eligible; **47.6 %** of total **CapEx**.
€**415.2** million is eligible and aligned according to the taxonomy; **34.3 %** of total **CapEx.**

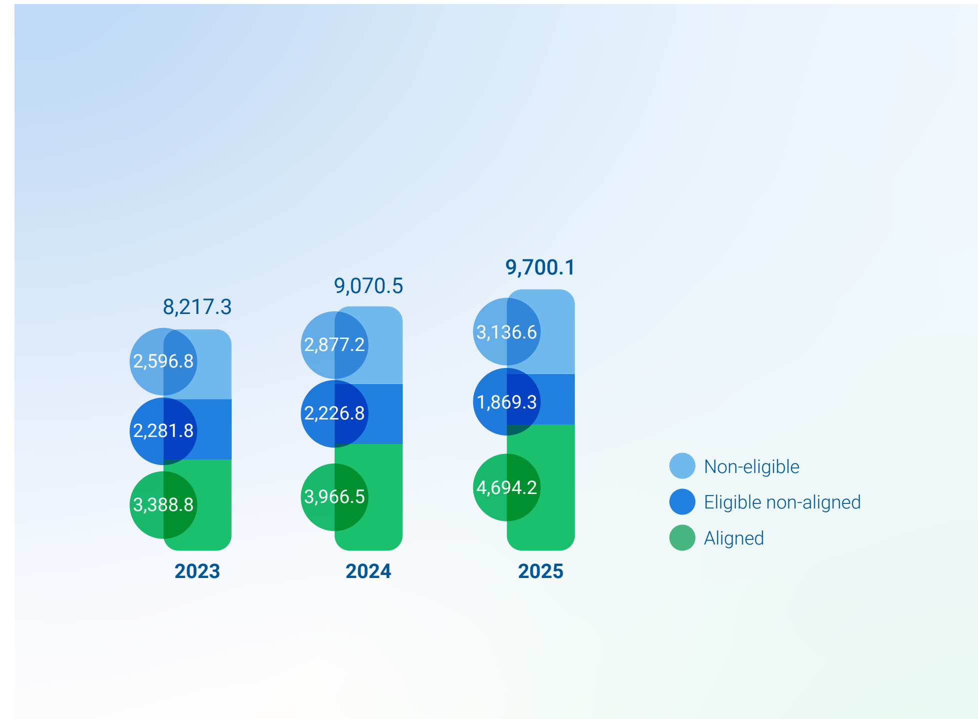
OpEx alignment



* Total amounts are expressed in millions of euros

For the key **OpEx** indicator, the FCC Group reports a total amount of €**447.3** million.
€**255.8** million is eligible; **57.2 %** of total **OpEx**.
€**165.2** million is eligible and aligned according to the taxonomy; **36.9 %** of total **OpEx**.

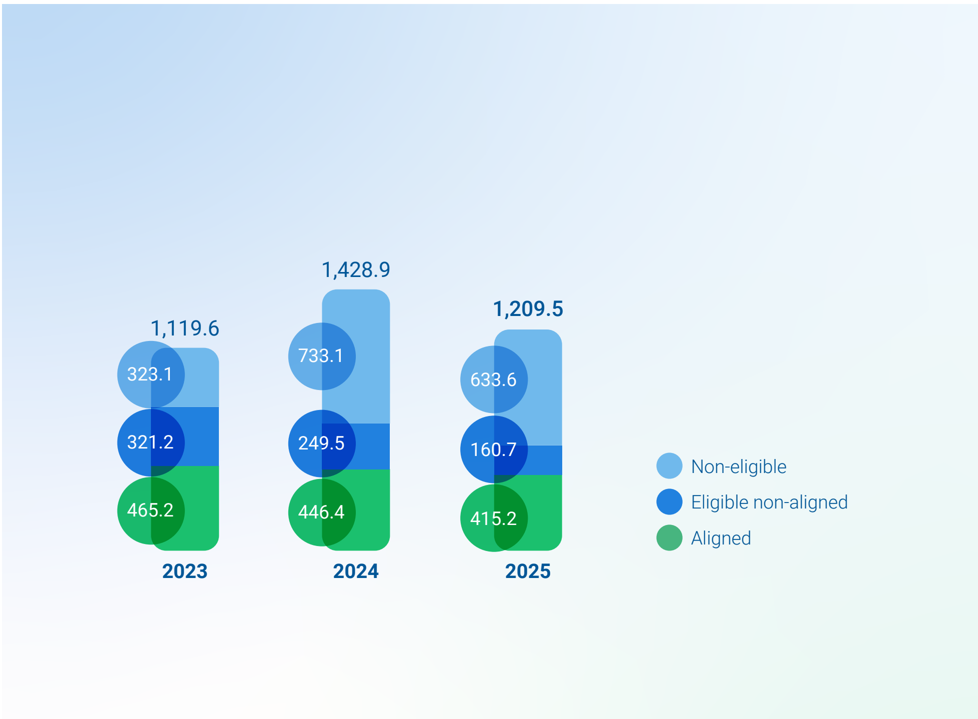
Revenue-turnover progress 2023, 2024 and 2025



* Total amounts are expressed in millions of euros

The FCC Group's **revenue-turnover** in FY2025 compared to FY2024 **has grown by 6.9 %. The aligned amount has grown by 18.3 %**. The **eligible non-aligned amount has decreased by 16.1 %.** The **non-eligible amount has grown by 9.0 %**.

CapEx progress 2023, 2024 and 2025



*Total amounts are expressed in millions of euros

The FCC Group's **CapEx** in FY2025 compared to FY2024 **has decreased by 15.4 %**. The **aligned amount has decreased by 7.0 %.** The **eligible non-aligned amount has decreased by 35.6 %.** The **non-eligible amount has decreased by 13.6 %**.

OpEx progress 2023, 2024 and 2025

*Total amounts are expressed in millions of euros

The FCC Group's **OpEx** in FY2025 compared to FY2024 **has grown by 1.2 %**. The **aligned amount has grown by 9.3 %.** The **eligible non-aligned amount has decreased by 33.1 %**. The **non-eligible amount has grown by 23.3 %**.

Template for key performance indicators (EU) 2021/2178 Annex II

Template for the proportion of turnover that complies with taxonomy

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

Financial year FY 2025	Year 2025			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 using solar photovoltaic technology	**CCM 4.1**	49,5	0,51%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Electricity generation from hydropower	**CCM 4.5**	14,9	0,15%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,16%		
Transmission and distribution of electricity	**CCM 4.9**	125,5	1,29%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,84%	E	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1** WTR 2.1	721,4	7,44%	**Y**	N/EL	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	7,43%		
Renewal of water collection, treatment and supply systems	**CCM 5.2** WTR 2.1	73,3	0,76%	**Y**	N/EL	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,75%		
Construction, extension and operation of waste water collection and treatment	**CCM 5.3** WTR 2.2	154,9	1,60%	**Y**	N/EL	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1,65%		
Renewal of waste water collection and treatment	**CCM 5.4** WTR 2.2	18,2	0,19%	**Y**	N/EL	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,14%		
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5** CE 2.3	1.228,0	12,66%	**Y**	N/EL	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	10,76%		
Composting of bio-waste	**CCM 5.8** CE 2.5	16,5	0,17%	**Y**	N/EL	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,24%		
Material recovery from non-hazardous waste	**CCM 5.9** CE 2.7	268,5	2,77%	**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**	6,2	0,06%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,02%		
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**	576,6	5,94%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	7,13%	E	
Infrastructure for rail transport	**CCM 6.14**	859,9	8,87%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	5,25%	E	
Infrastructure enabling low carbon water transport	**CCM 6.16**	2,1	0,02%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,03%	E	
Construction of new buildings	**CCM 7.1** CE 3.1	212,1	2,19%	**Y**	N/EL	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,96%		
Renovation of existing buildings	**CCM 7.2** CE 3.2	34,6	0,36%	**Y**	N/EL	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,15%		T
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**	19,7	0,20%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,24%	E	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	**CCM 7.4**	0,9	0,01%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,00%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**	31,0	0,32%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,35%	E	
Installation, maintenance and repair of renewable energy technologies	**CCM 7.6**	1,3	0,01%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2,25%	E	
Desalination	**CCA 5.13**	21,8	0,22%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,10%	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	0,06%		
Construction, extension and operation of waste water collection and treatment	**WTR 2.2** CCM 5.3	197,1	2,03%	N	N/EL	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2,02%		
Renewal of waste water collection and treatment	**WTR 2.2** CCM 5.4	3,9	0,04%	N	N/EL	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,01%		
Sustainable urban drainage systems (SUDS)	**WTR 2.3** CCM 5.3	0,2	0,00%	N	N/EL	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Nature-based solutions for flood and drought risk prevention and protection	**WTR 3.1**	1,1	0,01%	N/EL	N/EL	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,00%		
Collection and transport of hazardous waste	**CE 2.3** PPC 2.1	9,0	0,09%	N/EL	N/EL	N/EL	**Y**	N*	N/EL	Y	Y	Y	Y	Y	Y	Y	0,02%		
Material recovery from non-hazardous waste	**CE 2.7** CCM 5.9	30,5	0,31%	N	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,06%		
Collection and transport of hazardous waste	**PPC 2.1**	3,3	0,03%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y	0,04%		
Collection and transport of hazardous waste	**PPC 2.1** CE 2.3	3,9	0,04%	N/EL	N/EL	N/EL	N	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y	0,14%		
Remediation of contaminated sites and areas	**PPC 2.4**	2,4	0,02%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y	0,07%		
Collection and transport of non-hazardous waste in source segregated fractions	**CE 2.3**																0,11%		
Treatment of hazardous waste	**CE 2.4**																0,38%		
Depollution and dismantling of end-of-life products	**CE 2.6**																0,04%		
Sale of second-hand goods	**CE 5.4**																0,01%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		4.694,2	48,39%	45,52%	0,22%	2,15%	0,41%	0,10%	0,00%	Y	Y	Y	Y	Y	Y	Y	43,73%		
Of which Enabling		1.638,8	16,89%	16,67%	0,22%	0,00%	0,00%	0,00%	0,00%	Y	Y	Y	Y	Y	Y	Y	16,19%	E	
Of which Transitional		34,6	0,36%	0,36%						Y	Y	Y	Y	Y	Y	Y	0,15%		T

Template for the proportion of turnover that complies with taxonomy (continued)

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	4,8	0,05%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,03%
Forest management	**CCM 1.3**	CCA 1.3	0,5	0,01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	
Conservation forestry	**CCM 1.4**	CCA 1.4	0,1	0,00%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,01%
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	WTR 2.1	333,7	3,44%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	3,37%
Renewal of water collection, treatment and supply systems	**CCM 5.2**	WTR 2.1	37,0	0,38%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	0,34%
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	WTR 2.2	138,4	1,43%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	1,55%
Sustainable urban drainage systems (SUDS)	**CCM 5.3**	WTR 2.3	2,0	0,02%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	0,03%
Renewal of waste water collection and treatment	**CCM 5.4**	WTR 2.2	10,6	0,11%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	0,10%
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CE 2.3	45,2	0,47%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	1,01%
Composting of bio-waste	**CCM 5.8**	CE 2.5	64,3	0,66%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	0,12%
Material recovery from non-hazardous waste	**CCM 5.9**	CE 2.7	123,3	1,27%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	3,20%
Landfill gas capture and utilisation	**CCM 5.10**		6,1	0,06%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	0,06%
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**		122,6	1,26%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	1,14%
Infrastructure for rail transport	**CCM 6.14**		308,8	3,18%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	7,55%
Infrastructure enabling low carbon water transport	**CCM 6.16**		1,0	0,01%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	0,04%
Construction of new buildings	**CCM 7.1**	CE 3.1	238,9	2,46%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	1,91%
Renovation of existing buildings	**CCM 7.2**	CE 3.2	72,0	0,74%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	0,54%
Installation, maintenance and repair of renewable energy technologies	**CCM 7.6**		0,2	0,00%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	0,00%
Desalination	**CCA 5.13**		90,7	0,93%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	1,11%
Emergency Services	**CCA 14.1**		7,9	0,08%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0,08%
Collection and transport of hazardous waste	**CE 2.3**	PPC 2.1	44,2	0,46%	N/EL	N/EL	N/EL	**EL**	EL	N/EL	0,02%
Treatment of hazardous waste	**CE 2.4**		11,2	0,12%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,04%
Depollution and dismantling of end-of-life products	**CE 2.6**		19,2	0,20%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,13%
Maintenance of roads and motorways	**CE 3.4**		0,2	0,00%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,02%
Repair, refurbishment and remanufacturing	**CE 5.1**		0,7	0,01%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,00%
Product-as-a-service and other circular use- and result-oriented service models	**CE 5.5**		0,1	0,00%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,00%
Collection and transport of hazardous waste	**PPC 2.1**		40,8	0,42%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,28%
Treatment of hazardous waste	**PPC 2.2**		4,3	0,04%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,04%
Remediation of contaminated sites and areas	**PPC 2.4**		17,2	0,18%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,18%
Conservation, including restoration, of habitats, ecosystems and species	**BIO 1.1**		122,4	1,26%	N/EL	N/EL	N/EL	N/EL	N/EL	**EL**	1,59%
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**	0,01%
Anaerobic digestion of bio-waste	**CCM 5.7**										0,04%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**										0,01%
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			1.869,3	19,27%	15,56%	1,02%	0,00%	0,78%	0,64%	1,27%	24,55%
A. Turnover of Taxonomy eligible activities (A1+A2)			6.563,5	67,66%	61,08%	1,24%	2,15%	1,19%	0,74%	1,27%	68,28%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES											
Turnover of Taxonomy-non-eligible activities			3.136,6	32,34%							
TOTAL			9.700,1	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.

Template for the proportion of CapEx that complies with taxonomy

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Financial year FY 2025	Year 2025			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	7,9	0,65%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,71%		
Transmission and distribution of electricity	**CCM 4.9** CCA 4.9	0,6	0,05%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,18%	E	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1** CCA 5.1 WTR 2.1	122,4	10,12%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	9,02%		
Renewal of water collection, treatment and supply systems	**CCM 5.2** CCA 5.2 WTR 2.1	21,7	1,80%	**Y**	N	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	1,05%		
Construction, extension and operation of waste water collection and treatment	**CCM 5.3** CCA 5.3 WTR 2.2	8,2	0,68%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,60%		
Renewal of waste water collection and treatment	**CCM 5.4** CCA 5.4 WTR 2.2	1,1	0,09%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,11%		
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5** CCA 5.5 CE 2.3	124,0	10,25%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	9,78%		
Composting of bio-waste	**CCM 5.8** CCA 5.8 CE 2.5	1,2	0,10%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,17%		
Material recovery from non-hazardous waste	**CCM 5.9** CCA 5.9 CE 2.7	15,4	1,28%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	2,94%		
Infrastructure for personal mobility, cycle logistics	**CCM 6.13** CCA 6.13	62,6	5,18%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	4,62%	E	
Infrastructure for rail transport	**CCM 6.14** CCA 6.14	4,3	0,36%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,37%	E	
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3** CCA 7.3	0,5	0,04%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,07%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5** CCA 7.5	0,3	0,03%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,03%	E	
Desalination	**CCA 5.13**	0,0	0,00%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,01%	E	
Infrastructure enabling road transport and public transport	**CCA 6.15**	0,1	0,01%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,02%		
Construction, extension and operation of water collection, treatment and supply systems	**WTR 2.1** CCM 5.1 CCA 5.1	0,0	0,00%	N	N	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,05%		
Construction, extension and operation of waste water collection and treatment	**WTR 2.2** CCM 5.3 CCA 5.3	29,8	2,46%	N	N	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	1,26%		
Collection and transport of hazardous waste	**CE 2.3** PPC 2.1	1,4	0,12%	N/EL	N/EL	N/EL	**Y**	N*	N/EL	Y	Y	Y	Y	Y	Y	S	0,00%		
Material recovery from non-hazardous waste	**CE 2.7** CCM 5.9 CCA 5.9	13,0	1,08%	N	N	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0,06%		
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	0,01%		
Collection and transport of hazardous waste	**PPC 2.1**	0,3	0,03%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	S	0,03%		
Acquisition and ownership of buildings	**CCM 7.7**																0,08%		
Treatment of hazardous waste	**CE 2.4**																0,06%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		415,2	34,33%	30,62%	0,01%	2,46%	1,20%	0,03%	0,00%	Y	Y	Y	Y	Y	Y	S	31,24%		
Of which Enabling		68,4	5,66%	5,65%	0,00%	0,00%	0,00%	0,00%	0,00%	Y	Y	Y	Y	Y	Y	S	5,28%	E	
Of which Transitional		0,0	0,00%	0,00%						Y	Y	Y	Y	Y	Y	S	0,00%		T

Template for the proportion of CapEx that complies with taxonomy (continued)

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	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	CCA 5.1	WTR 2.1	24,0	1,99%	**EL**	EL	EL	N/EL	N/EL	N/EL	1,35%
Renewal of water collection, treatment and supply systems	**CCM 5.2**	CCA 5.2	WTR 2.1	0,8	0,07%	**EL**	EL	EL	N/EL	N/EL	N/EL	0,01%
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	CCA 5.3	WTR 2.2	6,7	0,55%	**EL**	EL	EL	N/EL	N/EL	N/EL	0,38%
Sustainable urban drainage systems (SUDS)	**CCM 5.3**	CCA 5.3	WTR 2.3	0,1	0,01%	**EL**	EL	EL	N/EL	N/EL	N/EL	
Renewal of waste water collection and treatment	**CCM 5.4**	CCA 5.4	WTR 2.2	0,1	0,01%	**EL**	EL	EL	N/EL	N/EL	N/EL	0,06%
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CCA 5.5	CE 2.3	8,8	0,73%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,73%
Composting of bio-waste	**CCM 5.8**	CCA 5.8	CE 2.5	0,8	0,07%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,00%
Material recovery from non-hazardous waste	**CCM 5.9**	CCA 5.9	CE 2.7	49,4	4,08%	**EL**	EL	N/EL	EL	N/EL	N/EL	8,34%
Landfill gas capture and utilisation	**CCM 5.10**	CCA 5.10		0,8	0,06%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,03%
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**	CCA 6.13		13,9	1,15%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	1,24%
Infrastructure for rail transport	**CCM 6.14**	CCA 6.14		3,2	0,27%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	1,82%
Construction of new buildings	**CCM 7.1**	CCA 7.1	CE 3.1	0,9	0,07%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,08%
Renovation of existing buildings	**CCM 7.2**	CCA 7.2	CE 3.2	0,0	0,00%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,73%
Desalination	**CCA 5.13**			6,2	0,52%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0,71%
Infrastructure enabling road transport and public transport	**CCA 6.15**			32,2	2,66%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0,59%
Emergency Services	**CCA 14.1**			0,2	0,02%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0,11%
Collection and transport of hazardous waste	**CE 2.3**	PPC 2.1		3,3	0,27%	N/EL	N/EL	N/EL	**EL**	EL	N/EL	0,00%
Treatment of hazardous waste	**CE 2.4**			0,8	0,07%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,04%
Depollution and dismantling of end-of-life products	**CE 2.6**			0,6	0,05%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,02%
Repair, refurbishment and remanufacturing	**CE 5.1**			0,1	0,01%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	
Collection and transport of hazardous waste	**PPC 2.1**			3,3	0,27%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,17%
Treatment of hazardous waste	**PPC 2.2**			0,4	0,03%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,01%
Remediation of contaminated sites and areas	**PPC 2.4**			0,8	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**			3,2	0,27%	N/EL	N/EL	N/EL	N/EL	N/EL	**EL**	0,27%
Manufacture of cement	**CCM 3.7**											0,67%
Acquisition and ownership of buildings	**CCM 7.7**											0,01%
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				160,7	13,29%	9,06%	3,20%	0,00%	0,39%	0,37%	0,27%	17,46%
A. CapEx of Taxonomy eligible activities (A1+A2)				576,0	47,62%	39,68%	3,21%	2,46%	1,59%	0,40%	0,27%	48,70%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES												
CapEx of Taxonomy-non-eligible activities				633,6	52,38%							
TOTAL				1.209,5	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.

Template for proportion of OpEx that complies with taxonomy

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

Financial year FY 2025	Year 2025			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 using solar photovoltaic technology	**CCM 4.1** CCA 4.1	0,7	0,16%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Electricity generation from hydropower	**CCM 4.5** CCA 4.5	0,0	0,01%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,04%		
Transmission and distribution of electricity	**CCM 4.9** CCA 4.9	3,4	0,76%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,46%	E	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1** CCA 5.1 WTR 2.1	18,9	4,23%	Y	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3,94%		
Renewal of water collection, treatment and supply systems	**CCM 5.2** CCA 5.2 WTR 2.1	0,3	0,08%	Y	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,20%		
Construction, extension and operation of waste water collection and treatment	**CCM 5.3** CCA 5.3 WTR 2.2	4,1	0,92%	Y	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,81%		
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	0,16%		
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5** CCA 5.5 CE 2.3	49,4	11,05%	Y	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	11,16%		
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	0,56%		
Material recovery from non-hazardous waste	**CCM 5.9** CCA 5.9 CE 2.7	19,1	4,28%	Y	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2,73%		
Landfill gas capture and utilisation	**CCM 5.10** CCA 5.10	0,4	0,09%	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	16,1	3,60%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3,76%	E	
Infrastructure for rail transport	**CCM 6.14** CCA 6.14	25,4	5,69%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	6,34%	E	
Infrastructure enabling low carbon water transport	**CCM 6.16** CCA 6.16	0,0	0,00%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,02%	E	
Construction of new buildings	**CCM 7.1** CCA 7.1 CE 3.1	4,6	1,03%	Y	N	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,24%		
Renovation of existing buildings	**CCM 7.2** CCA 7.2 CE 3.2	1,0	0,22%	Y	N	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,07%		T
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3** CCA 7.3	0,4	0,10%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,09%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5** CCA 7.5	0,6	0,14%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,19%	E	
Installation, maintenance and repair of renewable energy technologies	**CCM 7.6** CCA 7.6	0,0	0,00%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,40%	E	
Desalination	**CCA 5.13**	0,3	0,07%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,05%	E	
Infrastructure enabling road transport and public transport	**CCA 6.15**	2,3	0,51%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,08%		
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	0,03%		
Renewal of waste water collection and treatment	**WTR 2.2** CCM 5.4 CCA 5.4	0,2	0,04%	N	N	Y	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,01%		
Construction, extension and operation of waste water collection and treatment	**WTR 2.2** CCM 5.3 CCA 5.3	8,8	1,97%	N	N	Y	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1,92%		
Sustainable urban drainage systems (SUDS)	**WTR 2.3** CCM 5.3 CCA 5.3	0,1	0,02%	N	N	Y	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,00%		
Collection and transport of hazardous waste	**CE 2.3** PPC 2.1	0,3	0,07%	N/EL	N/EL	N/EL	Y	N*	N/EL	Y	Y	Y	Y	Y	Y	Y	0,02%		
Material recovery from non-hazardous waste	**CE 2.7** CCM 5.9 CCA 5.9	4,9	1,09%	N	N	N/EL	Y	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,10%		
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	0,03%		
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	Y	0,12%		
Remediation of contaminated sites and areas	**PPC 2.4**	0,0	0,00%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0,02%		
Collection and transport of non-hazardous waste in source segregated fractions	**CE 2.3**																0,26%		
Treatment of hazardous waste	**CE 2.4**																0,30%		
Depollution and dismantling of end-of-life products	**CE 2.6**																0,04%		
Sale of second-hand goods	**CE 5.4**																0,02%		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		165,2	36,93%	33,08%	0,58%	2,06%	1,16%	0,05%	0,00%	Y	Y	Y	Y	Y	Y	Y	34,19%		
Of which Enabling		46,4	10,37%	10,30%	0,07%	0,00%	0,00%	0,00%	0,00%	Y	Y	Y	Y	Y	Y	Y	11,31%	E	
Of which Transitional		1,0	0,22%	0,22%						Y	Y	Y	Y	Y	Y	Y	0,07%		T

Template for proportion of OpEx that complies with taxonomy (continued)

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		0,1	0,01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,01%
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	CCA 5.1	WTR 2.1	5,8	1,29%	**EL**	EL	EL	N/EL	N/EL	N/EL	1,27%
Renewal of water collection, treatment and supply systems	**CCM 5.2**	CCA 5.2	WTR 2.1	0,8	0,17%	**EL**	EL	EL	N/EL	N/EL	N/EL	0,25%
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	CCA 5.3	WTR 2.2	4,8	1,07%	**EL**	EL	EL	N/EL	N/EL	N/EL	1,11%
Sustainable urban drainage systems (SUDS)	**CCM 5.3**	CCA 5.3	WTR 2.3	0,1	0,03%	**EL**	EL	EL	N/EL	N/EL	N/EL	0,03%
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	0,12%
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CCA 5.5	CE 2.3	2,8	0,61%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,75%
Composting of bio-waste	**CCM 5.8**	CCA 5.8	CE 2.5	5,9	1,32%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,07%
Material recovery from non-hazardous waste	**CCM 5.9**	CCA 5.9	CE 2.7	10,7	2,40%	**EL**	EL	N/EL	EL	N/EL	N/EL	5,18%
Landfill gas capture and utilisation	**CCM 5.10**	CCA 5.10		1,3	0,29%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,17%
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**	CCA 6.13		3,5	0,77%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,60%
Infrastructure for rail transport	**CCM 6.14**	CCA 6.14		8,9	2,00%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	9,38%
Infrastructure enabling low carbon water transport	**CCM 6.16**	CCA 6.16		0,1	0,01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,03%
Low carbon airport infrastructure	**CCM 6.17**	CCA 6.17		0,0	0,00%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,01%
Construction of new buildings	**CCM 7.1**	CCA 7.1	CE 3.1	3,2	0,71%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,55%
Renovation of existing buildings	**CCM 7.2**	CCA 7.2	CE 3.2	1,1	0,24%	**EL**	EL	N/EL	EL	N/EL	N/EL	0,39%
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**	CCA 7.3		0,1	0,02%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,04%
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	0,00%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0,01%
Desalination	**CCA 5.13**			1,3	0,29%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0,29%
Infrastructure enabling road transport and public transport	**CCA 6.15**			32,0	7,15%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	8,93%
Emergency Services	**CCA 14.1**			0,1	0,01%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0,17%
Collection and transport of hazardous waste	**CE 2.3**	PPC 2.1		1,4	0,31%	N/EL	N/EL	N/EL	**EL**	EL	N/EL	0,03%
Treatment of hazardous waste	**CE 2.4**			0,4	0,09%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,10%
Depollution and dismantling of end-of-life products	**CE 2.6**			1,4	0,32%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,23%
Maintenance of roads and motorways	**CE 3.4**			0,0	0,01%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	
Repair, refurbishment and remanufacturing	**CE 5.1**			0,0	0,01%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0,00%
Collection and transport of hazardous waste	**PPC 2.1**			1,9	0,43%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,27%
Treatment of hazardous waste	**PPC 2.2**			0,2	0,04%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,02%
Remediation of contaminated sites and areas	**PPC 2.4**			0,4	0,09%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0,07%
Conservation, including restoration, of habitats, ecosystems and species	**BIO 1.1**			2,1	0,46%	N/EL	N/EL	N/EL	N/EL	N/EL	**EL**	0,45%
Anaerobic digestion of bio-waste	**CCM 5.7**											0,13%
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				90,6	20,26%	11,07%	7,45%	0,00%	0,73%	0,55%	0,46%	30,66%
A. OpEx of Taxonomy eligible activities (A1+A2)				255,8	57,19%	44,15%	8,03%	2,06%	1,89%	0,60%	0,46%	64,85%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES												
OpEx of Taxonomy-non-eligible activities				191,5	42,81%							
TOTAL				447,3	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.

Template for eligibility and alignment for each taxonomic target

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	45,52%	63,53%
CCA	Climate change adaptation	0,22%	1,30%
WTR	Sustainable use and protection of water and marine resources	5,17%	17,50%
CE	Transition to a circular economy	6,11%	24,97%
PPC	Pollution prevention and control	0,18%	0,79%
BIO	Protection and restoration of biodiversity and ecosystems	0,00%	1,27%

CapEX - ELEGIBILITY AND ALIGNMENT PER ENVIRONMENTAL OBJECTIVE

Environmental Objective		Proportion of CapEx/Total CapEx	
		Aligned per objective	Eligible per objective
CCM	Climate change mitigation	30,62%	43,23%
CCA	Climate change adaptation	0,01%	46,43%
WTR	Sustainable use and protection of water and marine resources	6,55%	17,78%
CE	Transition to a circular economy	4,63%	18,17%
PPC	Pollution prevention and control	0,15%	0,79%
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	33,08%	47,30%
CCA	Climate change adaptation	0,58%	55,33%
WTR	Sustainable use and protection of water and marine resources	4,76%	10,12%
CE	Transition to a circular economy	8,10%	24,32%
PPC	Pollution prevention and control	0,11%	0,98%
BIO	Protection and restoration of biodiversity and ecosystems	0,00%	0,46%

8.5. Activities related to nuclear energy and fossil gas

In accordance with Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022, amending Delegated Regulation (EU) 2021/2139 with regard to economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards the public disclosure of specific information on those economic activities, financial and non-financial companies shall disclose the amount and proportion of activities related to nuclear energy, which are not eligible under the taxonomy, in the denominator of their key performance indicators. Similarly, they must also report activities related to fossil gas that are not eligible under the taxonomy in the denominator of their key performance indicators.

Below is the template with the results of the disclosure of information regarding activities related to nuclear energy and fossil gas carried out by the FCC Group.

ACTIVITIES RELATED TO NUCLEAR ENERGY	
1. The company carries out, finances or has exposure to the research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal fuel cycle waste.	NO
2. The company carries out, finances or has exposure to the construction and safe operation of new nuclear facilities to produce electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety improvements, using the best available technologies.	NO
3. The company carries out, finances or has exposure to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear energy, as well as safety improvements.	NO
ACTIVITIES RELATED TO FOSSIL GAS	
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/cooling and power generation facilities that use gaseous fossil fuels.	NO
6. The company carries out, finances or has exposures to the construction, renovation and operation of heat generation facilities that produce heat/cooling from gaseous fossil fuels.	NO

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Verification Report

to

FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A.

in relation to the consolidated non-financial and sustainability reporting
"**2025 Sustainability Report FCC Group**"
under the Law 11/2018 and the Directive (EU) 2022/2464
corresponding to the fiscal year ending on December 31, 2025.

In Madrid on February 26, 2026

Rafael García Meiro
CEO

AENOR

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, 2025 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 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, 2025 (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, 2025 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 sections 6.1.4. of Annex II and 7.5. of Annex III 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 the attached Section 6 Annex II - Additional information on ESRS disclosure requirements on sustainability reporting, including:

- That the description provided on the process to identify the sustainability reporting included in Section "6.1.1 Basis for preparing the report" 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 8 Annex IV - European Union environmental taxonomy 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.

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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

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 7.5 Contents of the report of Annex III 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.

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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 Section 8 Annex IV - European Union environmental taxonomy. 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.

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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

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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 2025 SNFR, based on the materiality analysis carried out by the body and described in Section 1.1.7 Double materiality, taking into account those contents required under the current legislation;
- Analysis of the procedures to gather and validate the data presented in the 2025 SNFR;
- Information review regarding risks, policies and managements approaches applied in relation to the material aspects presented in the 2025 SNFR;
- Verification, through evidence, based on the selection of a sample, of the information on the contents included in the 2025 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 Section 6.1.1 Basis for preparing the report , 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;

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- 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 account the 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

The 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.

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AENOR CONFÍA S.A.U.

Jesús CAÑIZARES PLATA (lead verifier)

Signature

Date of the verification report : 2026-02-26

C/ GÉNOVA 6, 28004 MADRID (SPAIN)

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