



Policy Governing Community Investments, Sponsorship, Patronage, and Charitable Donations

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Translation originally issued in Spanish and prepared in accordance with the regulatory applicable to the Group. In the event of a discrepancy, the Spanish-language version prevails.

POLICY GOVERNING COMMUNITY INVESTMENTS, SPONSORSHIP, PATRONAGE, AND CHARITABLE DONATIONS

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1. PURPOSE

This Policy Governing Community Investments, Sponsorship, Patronage, and Charitable Donations sets out the formal commitment of ACS, Actividades de Construcción y Servicios S.A. and its group of companies ('ACS and its Group') to generate a positive social impact and actively contribute to the development of society.

ACS, as an industry leading group in the infrastructure sector with a global presence, recognises the important link between its activity and the development of the environments in which it operates, driving economic growth and social welfare.

The purpose of the Policy is to define and structure this commitment to society. The Policy is directly linked to the company's business strategy, the ACS Group Sustainability Plan and the UN Sustainable Development Goals, to which ACS and its Group contribute.

Although this commitment is present in the business and daily operating model of ACS and its Group, for the purposes of this Policy, it is understood as a voluntary commitment, which goes beyond its business activities, contributing to the welfare of society, allocating resources to community investment initiatives, sponsorship, patronage and Charitable Donations ('Initiatives') without seeking profit.

2. SCOPE

This Policy is globally applicable and directly affects ACS, Actividades de Construcción y Servicios S.A. and its group of companies.

The Initiatives envisaged in this Policy must be encompassed within the following categories:

- **Community investment:** long-term strategic collaboration with non-governmental organisations and charities, aimed at addressing different social needs selected by ACS and its Group based on the principles of action set out in this Policy.
- **Commercial initiatives:** supporting sponsorship and patronage activities performed by ACS and its Group, promoting its corporate and brand identity, in collaboration with non-governmental organisations and charities. This category only includes the resources allocated to EU organisations, not the total cost of the marketing campaign or the like.
- **Charitable Donations:** occasional support for NGOs or community organisations in response to one-off or emergency needs. This includes in-kind support provided to volunteers who are employees of ACS and its Group and who have requested this support via the formal channels established.

3. REGULATORY FRAMEWORK

This Policy will be governed at all times by applicable national and local law, in accordance with the principles of transparency, ethics, honesty and zero tolerance for the commission of criminal acts within ACS and its Group, especially towards corruption and money laundering. This Policy will also be subject to the following rules approved within the ACS Group:

- ACS Group Code of Conduct
- Code of Conduct for Business Partners

- ACS Group Sustainability Policy.
- The ACS Group Criminal Compliance and Anti-Bribery Policy, an integral part of the Group's Criminal Compliance and Anti-Bribery Management System, certified in accordance with UNE 19601 and ISO 37001 standards.
- The Structural Document of the Global Compliance Management System.
- Internal and External Due Diligence Procedures.
- General Compliance Policy.
- International Sanctions Compliance Policy.

4. PRINCIPLES OF ACTION

The principles cited below establish a common framework for ACS and its Group to perform initiatives in relation to community investment, sponsorship, patronage, and Charitable Donations.

- To generate shared value in communities where ACS and its Group operate by means of Initiatives in line with the ACS Group Sustainability Plan and its contribution to the SDGs, in harmony with the Group's main areas of impact and influence, including but not limited to:
 - Contributing to community development, facilitating access to basic, safe, sustainable and inclusive infrastructures and services.
 - Strengthening community resilience and adaptability in the face of climate risks and natural disasters.
 - Encouraging environmental protection by creating social awareness and promoting initiatives aimed at reducing pollution, preserving biodiversity and water resources, and the circular economy.
 - Strengthening the business fabric and job creation in local communities where the Group operates.
 - Fostering the development and professional training of adults and young people, increasing their employability and nurturing specialised talent.
 - Contributing to equal opportunities and the occupational inclusion of vulnerable groups.
 - Contributing to science, research, and technological dissemination.
 - Promoting gender equality, supporting women's access to training and professions related to science and engineering.
- Improving the recognition and reputation of ACS and its Group, strengthening the trust placed in it by its employees and stakeholders, promoting Initiatives based on social dialogue and corporate volunteering programmes.
- Striving to generate a significant and lasting social impact, seeking to develop Initiatives in collaboration with specialised institutions and organisations.
- Ensuring the ethical and transparent management of Initiatives by monitoring and disseminating the social impact generated.

5. APPLICATION AND SUPERVISION

This Policy will be applied in accordance with the ACS Group Corporate Governance Policy, which defines the structure of the Group, of which ACS is the parent company, based on a highly decentralised management model in accordance with applicable regulations and best corporate governance practices.

ACS and its Group will be authorised to select their own Initiatives, in accordance with the principles of this Policy, the strategic priorities of their business, and the needs of the communities in which they operate.

Each company will have the authority to appoint a person or department responsible for investments in the community, sponsorships, patronage and Charitable Donations, whose responsibilities will include:

- Selecting and managing the Initiatives, taking into account the associated risks and opportunities.
- Defining and monitoring the impact measurement indicators of the Initiatives.
- Promoting corporate volunteering programmes that enable employees to actively participate in the Initiatives.
- Acting as coordinator and point of contact between employees and the company for the implementation of these programmes.

ACS and its Group must keep orderly accounting records of the management of funds allocated to the Initiatives regulated by this policy and will collaborate with the Group's parent company in the compilation of financial and non-financial information relating to these Initiatives when required, within the scope of the Group's internal control and audit processes.

6. IMPACT AND DISCLOSURE

To quantify and value the impact of the Initiatives implemented, understanding impact to mean a positive transformation that occurs in society as a result of the Initiatives performed, ACS and its Group will measure the social impact of the Initiatives using indicators to quantify the results and adequately communicate the effectiveness of this Policy.

ACS will regularly disclose relevant information regarding the Initiatives implemented within this Policy and the social impact generated.

7. CONSIDERATIONS RELATING TO FUNDACIÓN ACS

ACS FUNDACIÓN is a non-profit foundation, independent and separate from the ACS Group, whose founding purposes are as follows:

1. Promotion and development of all kinds of cultural and artistic activities, in their broadest sense.
2. Promotion and development of programmes and activities related to science, training, education, teaching, research, and technological dissemination.
3. Promotion, preservation, and restoration of Spain's historic and artistic heritage, collaborating to increase awareness in this regard.

4. Promotion of activities related to environmental protection.

Under the governance of its Board of Trustees, ACS FUNDACIÓN reinvests a percentage of the profits obtained by the ACS Group in society, developing its own founding purposes through patronage and cultural, institutional, sporting or environmental sponsorships, awards and grants, training and research, charity and similar activities, both nationally and internationally.

Fundación ACS has its own criminal compliance and anti-bribery management system, with a Criminal Compliance and Anti-Bribery Policy as an integral part of that system, certified in accordance with UNE 19601 and ISO 37001 standards.

The ACS Group's parent company may channel and manage part of the resources allocated to implementing this Policy, both nationally and internationally, through ACS FUNDACIÓN