Sacyr

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
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Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

Sacyr is a global infrastructure group listed in the Spanish stock market committed to meeting any challenge to transform society. We have been active for over 30 years, and we are global leaders in the infrastructure sector, operating in over 20 countries, primarily in Latin America and southern Europe, as well as in strategic markets like the United States and Australia. In 2022, at Sacyr we achieved one of the main ambitions of our shareholders: our return to the IBEX 35 benchmark index, meaning the company is again ranked among those with the highest liquidity in the Spanish stock market. Since then, our market value has increased, as evidenced by the confidence of our investors and shareholders. Furthermore, Sacyr has been listed in the highly selective Standard & Poor's Sustainability Yearbook, as one of the world's most sustainable infrastructure and construction companies. 2022 was a key year of growth, with several significant assets entering operation and buoyed by the revenues from these infrastructure projects that are directly linked to inflation. These milestones are a reflection of our concession's strategy, which has boosted our revenues, EBITDA and net profit to record levels. The company is structured in two different areas of activity: · Engineering and infrastructure: focusing mainly on the construction of all manner of civil works and residential and non-residential building infrastructure as well as the promotion, performance, start-up and operation of engineering and industrial construction projects. · Concessions: managing third party-owned infrastructures such as motorways, hospitals, transport hubs, integrated water cycle, water treatment plants, etc. Sustainability is one of the cornerstones of Sacyr Group's activities and the company has made big advances to contribute towards its development in those societies where it operates. In this sense, Sacyr's corporate vision is to be a leading Group with an international focus that is seen as a benchmark in developing innovative, high-value projects, that grows steadily and profitably, providing quality employment

opportunities for its employees while being environmentally friendly. Within its commitment to sustainability and the fight against climate change, Sacyr started reporting to CDP in 2018 and by the end of 2020 developed a Climate Change Strategy, committed to achieve Net-Zero by 2050, and has set short and long-term Science Based Targets approved by the SBTi. In addition to this Strategic Plan, we have also launched the sustainability action plan, the "2024- 2027 Sacyr Sustainable Action Plan", with which we have introduced new indicators related to environmental, social and governance (ESG) issues to, among other things, promote diversity, fight climate change, double investment in social action and innovation during these five years and improve the health and safety of our employees. As a result of this new approach, and the major results of our previous Strategic Plan for the 2021-2025 period, in 2024 we have been awarded as the most sustainable company in the infrastructure and construction sector in Spain for the fourth consecutive year and 6th most sustainable worldwide, according to the Sustainalytics ESG Risk Rating, which evaluates the sustainability performance of more than 20,000 companies worldwide, taking into account both the environmental, social and corporate governance aspects of these corporations.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2024	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

4571044543

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

ES0182870214

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Oman
☑ Peru
☑ Chile
☑ Italy
☑ Spain
☑ Ireland
☑ Uruguay
☑ Colombia
☑ Paraguay
☑ Portugal
☑ Brazil
☑ Canada
☑ Mexico
☑ Sweden
☑ Algeria
☑ Australia
☑ Gibraltar
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain
☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

In 2024, we continued refining our supply chain mapping methodology to better segment suppliers based on their criticality to Sacyr's operations. A total of 898 suppliers underwent an initial ESG assessment, focusing on significant suppliers not previously approved, up from 752 in 2023. Of those assessed, 71.83% met our environmental and social criteria, showing a marked improvement from 59.0% the previous year. The evaluation process considers quality, environmental (e.g., certifications, eco-labels, carbon and water footprint, biodiversity actions), and social indicators (e.g., UN Global Compact adherence, community engagement, proximity sourcing). We prioritize suppliers who adopt internationally recognized management standards that integrate ESG aspects into their strategy and operations. To monitor performance over time, we conducted 1,505 periodic and final evaluations in 2024 (1,441 in 2023), identifying 45 suppliers with negative environmental or social impacts. As a result, 7 contracts were terminated, and 38 suppliers were retained under specific improvement conditions. Additionally, 48 audits were carried out, with no significant ESG impacts detected, and no complaints received were linked to material environmental or social issues. These evaluations are especially relevant in recurring service contracts (e.g., concessions, water, infrastructure maintenance) and specific construction projects. We also map our downstream value chain, which includes customers, communities, shareholders, distributors, and logistics providers. As part of our Natural Capital Action Plan, we conducted a study of nature-related risks, impacts, and dependencies across the value chain using the LEAP methodology developed by the Taskforce on Nature-related Financial Disclosures (TNFD). This analysis provided insights into the interaction of downstream actors with sensitive ecosystems and helped identify priority areas for preventive and corrective action. This comprehensive approach ensures that both upstream and downstream actors are aligned with Sacyr's sustainability goals and contribute to continuous improvement.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Preparation for reuse

☑ Recycling

☑ Waste to Energy

☑ Incineration

☑ Landfill

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The period corresponds with the years from 2020 to 2025, aligned with current Sacyr's Strategic Plan (from its release to its end date in 2025), which is why the company considers "short term" the years encompassed in that period.

Medium-term

(2.1.1) From (years)

6

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The period covers years up until 2030, aligned with the target year of our near-term SBT.

Long-term

(2.1.1) From (years)

11

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ No

(2.1.3) To (years)

30

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The period corresponds to years 2030 to 2050 to encompass climate change projections towards our net-zero ambition for 2050.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.2.2.4) Coverage

Select from:
☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply
☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:
☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:
☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply
☑ Short-term
☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ ISO 31000 Risk Management Standard

International methodologies and standards

☑ IPCC Climate Change Projections

Other

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Tornado

☑ Avalanche

☑ Landslide

☑ Wildfires

☑ Heat waves

☑ Subsidence

☑ Cold wave/frost

☑ Glacial lake outburst

☑ Cyclones, hurricanes, typhoons

☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical
☑ Heat stress
☑ Soil erosion
☑ Solifluction
☑ Water stress
☑ Sea level rise
☑ Changing wind patterns
☑ Temperature variability
☑ Water quality at a basin/catchment level
☑ Precipitation or hydrological variability
☑ Increased severity of extreme weather events
☑ Coastal erosion
☑ Soil degradation
☑ Change in land-use
☑ Permafrost thawing
☑ Ocean acidification
☑ Water availability at a basin/catchment level
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy
☑ Carbon pricing mechanisms

Market
☑ Availability and/or increased cost of raw materials

Reputation
☑ Other reputation, please specify :Failure to meet decarbonization goals.

Technology
☑ Transition to lower emissions technology and products

Liability
☑ Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ NGOs

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

This is the 6th year that Sacyr identifies and assesses its climate-related risks following the TCFD recommendations, in line with the COSO Enterprise Risk Management Framework and the ISO 31000 Risk Management Standard. All risk types, including climate risk, are assessed in Sacyr's "MyR!SKS" platform. Climate risk factsheets are produced in the same format as for other types of risks, responding to a multi-disciplinary integration. The climate risk assessment is carried out twice a year (February and September) and is supported by the general company-wide procedures "PG.01.09 Analysis of the context of the organization" and "PG.01.08 Risk analysis methodology". It follows three main steps: 1. Identification: The Quality, Environment and Energy Department, along with other heads of relevant departments, identifies climate risks and opportunities based on the findings of the impacts and dependencies assessment, and a stakeholder analysis considering clients, NGOs (downstream value chain), employees (direct operations), suppliers, analysts and investors (upstream value chain). Various physical and transition climate scenarios are studied. The identified risks and opportunities are placed on a SWOT matrix. The Sustainability Committee is then in charge of reviewing, debating and approving these findings. 2. Evaluation: A qualitative assessment of transition risks and opportunities is carried out to estimate the probability of occurrence (score from 1 - Low to 4 - Very high) and magnitude of impact(score from 1 - Low to 4 - Very high) of each risk/opportunity on Sacyr's financial accounts to understand which of them could have a substantive financial or strategic impact. To assess these risks and opportunities, we examine the data of the annual IEA analysis for three scenarios (NZE, STEPS and APS), based on the key dataset from the Global Energy and Climate Model (GEC Model). We look at past conditions, implemented measures, impacts on annual accounts (changes in direct or indirect costs, income, expenditure or investment), performance potential and time horizon (short, medium, long). Sacyr performs a quantitative analysis of physical climate risks using an in-house tool. The tool combines scientific data from the latest IPCC Report (AR6) with natural catastrophe risk layers (e.g. flood zones) from 34 models to calculate the financial impact of Sacyr's asset-level risks. The assessment is done under scenarios SSP1-RCP2.6, SSP2- RCP4.5 and SSP5-RCP8.5 from the CMIP6, and the time horizons defined in our Climate Change Strategy (short 2025, medium 2030, long-term 2050). For the most material risks, a quantitative assessment is performed to estimate potential financial impacts. 3. Response The Sustainability Committee selects the specific managing method for each climate risk: • Acceptance of the risk • Avoidance of risk • Reduction of the risk • Transfer or share of the risk Case study: The increased severity and frequency of cyclones and hurricanes was identified as a risk for us with a medium probability (2) and magnitude (2) for a medium-term horizon. The level of risk has been defined as tolerable (2x2=4), with a focus on Mexico and the US. They would cause material damage and temporary cessation of production (increased direct and indirect costs). Our response was to implement contingency protocols from the very first stages of the operation, limiting the risk effect.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ Biodiversity indicators for site-based impacts

☑ Encore tool

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ TNFD – Taskforce on Nature-related Financial Disclosures

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

To enhance our risk analysis and align with emerging frameworks, we adopted the TNFD's LEAP (Locate, Evaluate, Audit, and Prepare) methodology, conducting an initial assessment in 2023 and updating our evaluation of biodiversity and ecosystem impacts, risks, dependencies, and opportunities in 2024. For this updated analysis, we utilized the WWF Biodiversity Risk Filter (WWF BRF), to identify and prioritize nature-related risks based on dependencies and impacts at both corporate and local levels. Aligned with TNFD recommendations and tailored to the Science-Based Targets for Nature (SBTN) guidelines, it leverages global biodiversity data to assess location- and sector-specific physical, regulatory, and reputational risks. The tool analyzes 56 datasets to generate scores for the importance and integrity of 29 indicators including biodiversity pressure (sourced from IPBES, HydroBASINS, and the Invasive Species Specialist Group's Global Invasive Species Database), environmental factors (from UNEP-WCMC's World Database of Protected Areas and BirdLife International's Key Biodiversity Areas), and soil condition (Soil Organic Carbon - SOC). At Sacyr, we classify sites as relatively significant if our risk analysis identifies "important" or "crucial" values in "Pressure on Biodiversity" and "Environmental Factors," particularly where these sites impact high-value biodiversity areas, overlap with protected species habitats, or pose significant to critical risks to soil condition. This list of sites is available on pages 310-312 of the Non-Financial Report. Our process for assessing dependencies, impacts, risks, and opportunities involves the following steps: 1. We pinpoint our facilities using their coordinates and classify them based on activities outlined by the WWF. We examine 33 ecosystem services-related risks, categorized into 20 physical risks and 13 regulatory and reputational risks. 2. The risk and vulnerability evaluation unfolds in three key phases: Exposure: The WWF Biodiversity Risk Filter tool assesses our facilities' exposure to physical and reputational risks, providing scores on a scale of 1 to 5 across countries, provinces, and terrestrial or marine landscapes. We then evaluate the likelihood of these risks occurring. Materiality: After determining probability, we categorize each risk based on its impact or dependency and likelihood, assigning scores from 1 to 9. Risks are grouped as trivial, tolerable, moderate, important, or critical. Adaptation solutions are explored for those deemed important or critical. Adaptability: rated on a scale from 1 to 4 based on several factors that influence planning levels, including the presence of internal policies, the availability of financial resources, access to adequate infrastructure. Our evaluation of impacts and dependencies tied to nature is integrated into our Integrated Management System, encompassing not only our direct operations but also the upstream and downstream stages of the value chain, and stakeholder expectations. We also engage in consultations with local communities for projects where such interactions are mandated by the applicable Environmental Impact Statement. The WWF Biodiversity Risk Filter tool incorporates a conservative approach by assigning a "3 - Moderate Risk" score to all land-based sites when calculating risks tied to local communities.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ WRI Aqueduct

☑ WWF Water Risk Filter

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ ISO 31000 Risk Management Standard

International methodologies and standards

☑ IPCC Climate Change Projections

☑ ISO 14001 Environmental Management Standard

☑ ISO 14046 Environmental Management – Water Footprint

Other

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

☑ Declining ecosystem services

☑ Water stress

☑ Water quality at a basin/catchment level

Policy

☑ Changes to national legislation

☑ Regulation of discharge quality/volumes

☑ Limited or lack of river basin management

☑ Poor coordination between regulatory bodies

☑ Poor enforcement of environmental regulation

☑ Limited or lack of transboundary water management

☑ Increased difficulty in obtaining operations permits

☑ Increased difficulty in obtaining water withdrawals permit

☑ Statutory water withdrawal limits/changes to water allocation

☑ Uncertainty and/or conflicts involving land tenure rights and water rights

Market

☑ Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

☑ Stakeholder conflicts concerning water resources at a basin/catchment level
☑ Other reputation, please specify :Cultural Importance and Biodiversity Importance

Technology
☑ Transition to water efficient and low water intensity technologies and products

Liability
☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply
☑ Customers
☑ Employees
☑ Investors
☑ Local communities
☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:
☑ No

(2.2.2.16) Further details of process

Sacyr assesses all types of risks in a common management structure that includes the "MyR!SKS" platform. Water risk sheets are produced in the same format as other types of risks, responding to a multi-disciplinary integration. The water risk assessment is carried out twice a year (February and September) is supported by "PG.01.09 Analysis of the context of the organization" and "PG.01.08 Risk analysis methodology" general company-wide procedures. It follows the steps: 1. Risk identification The Quality, Environment and Energy Department, along with other heads of relevant departments, identifies water risks and opportunities based on the findings of the impacts and dependencies assessment, and a stakeholder analysis considering clients, NGOs (downstream value chain), employees (direct operations), suppliers, analysts and investors (upstream value chain). The identified risks and opportunities are placed on a SWOT matrix. The Sustainability Committee is then in charge of reviewing, debating and approving these findings. 2. Risk evaluation Since 2023, Sacyr's water-related risks are quantitatively assessed according to the WWF Risk Filter Methodology. The tool provides the values of exposure of our sites to physical risks (Water Scarcity, Flooding, Water Quality, Ecosystem Services Status), regulatory risks (Enabling Environment, Institutions and Governance, Management Instruments, Infrastructure and Finance) and

reputational risks (Cultural Importance, Biodiversity Importance, Media Scrutiny and Conflict) by country, province, and watershed for the baseline (year 2020), and 2030 and 2050 quantitative projections of water risks. In line with the Task Force on Climate-related Financial Disclosure (TCFD) recommendations, the scenarios dataset is based on a combination of the most relevant climate scenarios (IPCC CMIP5 Representative Concentration Pathways – RCP) and socio-economic scenarios (IIASA Shared Socioeconomic Pathways – SSP). A qualitative assessment is carried out based on the probability of occurrence of each transition and physical risk/opportunity and its impacts on Sacyr's financial accounts to understand which of them could have a substantive financial or strategic impact. In this qualitative assessment we consider all transitions risk categories as defined by the TCFD. We assess past conditions, implemented measures, impacts on annual accounts, performance potential and time horizon (short, medium, long), as well as any other additional observations. Since 2021, Sacyr also performs a quantitative analysis by using a tool for assessing the financial impact of physical water-related risks. For the most material transition water-related risks, a quantitative assessment is performed to estimate potential financial impacts. 3. Risk response The Sustainability Committee selects the specific managing method for each water-related risk: • Acceptance of the risk • Avoidance of risk • Reduction of the risk • Transfer or share of the risk
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

To enhance our risk analysis and align with emerging frameworks, we adopted the TNFD's LEAP (Locate, Evaluate, Audit, and Prepare) methodology, conducting an initial assessment in 2023 and updating our evaluation of biodiversity and ecosystem impacts, risks, dependencies, and opportunities in 2024. For this updated analysis, we utilized the WWF Biodiversity Risk Filter (WWF BRF), to identify and prioritize nature-related risks based on dependencies and impacts at both corporate and local levels. Aligned with TNFD recommendations and tailored to the Science-Based Targets for Nature (SBTN) guidelines, it leverages global biodiversity data to assess location- and sector-specific physical, regulatory, and reputational risks. The tool analyzes 56 datasets to generate scores for the importance and integrity of 29 indicators including biodiversity pressure (sourced from IPBES, HydroBASINS, and the Invasive Species Specialist Group's Global Invasive Species Database), environmental factors (from UNEP-WCMC's World Database of Protected Areas and BirdLife International's Key Biodiversity Areas), and soil condition (Soil Organic Carbon - SOC). At Sacyr, we classify sites as relatively significant if our risk analysis identifies "important" or "crucial" values in "Pressure on Biodiversity" and "Environmental Factors," particularly where these sites impact high-value biodiversity areas, overlap with protected species habitats, or pose significant to critical risks to soil condition. This list of sites is available on pages 310-312 of the Non-Financial Report. Examples of interconnections identified: Some of the key interconnections found are related to transitional natural capital risks emerging from ecosystems damage, including regulatory, financial, reporting, and reputational risks. Some physical risks have also been detected, related to habitat and biodiversity alteration and resource use dependencies. For example, we identified a dependency on the water resource in Chile for potable water production activities, which is interconnected to the risk of cost increase to prevent service interruption. The opportunities related to nature identified in the study are linked to the implementation of nature-based solutions that enable impact mitigation and compensation, the transition to more efficient technologies with the use of natural resources and reduced environmental impact, and the acquisition of funds for the development of conservation and nature restoration projects.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of rapid decline in ecosystem integrity

☑ Areas of importance for ecosystem service provision

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

Seeking to align with the most recent and recognized environmental frameworks, in 2023 Sacyr performed its first natural capital risks, opportunities, dependencies and impact assessment in line with the TNFD recommendations and LEAP methodology. The evaluation was subsequently updated in 2024. To enhance our risk analysis and align with emerging frameworks, we adopted the TNFD's LEAP (Locate, Evaluate, Audit, and Prepare) methodology, conducting an initial assessment in 2023, identifying priority location sin step 1 of the process. We updated our evaluation of biodiversity and ecosystem impacts, risks, dependencies, and opportunities in 2024. For this updated analysis, we utilized the WWF Biodiversity Risk Filter (WWF BRF), a tool that identifies and prioritizes biodiversity-related risks at both corporate and local levels. Aligned with TNFD recommendations and tailored to the Science-Based Targets for Nature (SBTN) guidelines, the WWF BRF leverages global biodiversity data to assess location- and sector-specific physical, regulatory, and reputational risks. The WWF BRF tool analyzes 56 datasets to generate scores for the importance and integrity of 29 indicators, providing details on rationale, risk score thresholds, and data sources. Key indicators include biodiversity

pressure (sourced from IPBES, HydroBASINS, and the Invasive Species Specialist Group's Global Invasive Species Database), environmental factors (from UNEP-WCMC's World Database of Protected Areas and BirdLife International's Key Biodiversity Areas), and soil condition (Soil Organic Carbon - SOC). At Sacyr, we classify sites as relatively significant if our risk analysis identifies "important" or "crucial" values in "Pressure on Biodiversity" and "Environmental Factors," particularly where these sites impact high-value biodiversity areas, overlap with protected species habitats, or pose significant to critical risks to soil condition. On pages 310-312 of the Non-Financial Report, details are provided on sites of relative importance based on their impact, dependence on ecological conditions, the effects of critical points on biodiversity, and possible contributions to land degradation.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

(EN) CCAA+EINF 2024 Sacyr (210x297mm) v08.pdf
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Sacyr's definition of substantive financial effect of environmental risk on the business is expressed in the following qualitative and quantitative terms: Very High: OPEX increase of >0,25% The risks which are estimated to generate an OPEX increase of more than 0,25% of the total OPEX, equivalent to a 9.052.988 € increase, are considered to have a substantive effect on the organization.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Sacyr's definition of substantive financial effect of environmental opportunity on the business is expressed in the following qualitative and quantitative terms: Very High: revenue increase of >0,25% The risks which are estimated to generate revenue of more than 0,25% of the total revenue, equivalent to a 11.427.511 € increase, are considered to have a substantive effect on the organization.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

(i) Processes and standards: Sacyr's internal policies and procedures are designed to prevent water contamination, minimize the alteration of its quality, and reduce waste disposal in water, ensuring the conservation of the environment and biodiversity. Furthermore, compliance with water withdrawal and discharge requirements is

integrated into the company's environmental management systems, which are implemented, audited, and certified in accordance with the international ISO 14001 standard. The water that reaches the wastewater treatment plants managed by Sacyr is treated to the required level of quality before being returned to the watercourses, to the sea, or destined for a new use. Water pollutants in the discharge are identified and classified in line with applicable environmental regulation and local discharge permits' pollutants definitions and concentration levels. Water analyses are conducted periodically to ensure its quality and to comply with applicable regulations. The composition of water discharges is systematically controlled in accordance with the established environmental monitoring plans, setting out all the water quality parameters included in the relevant discharge authorization (e.g. pH, DBO5, Nitrates, Phosphates, Pesticides, etc) which are periodically reported to the responsible environmental authority. In 2024 we systematically complied with all water quality standards applicable to our operations. No water pollution regulation breaches nor fines were reported. Sacyr also has internal emergency plans and protocols available to provide a proper and rapid response in case of discharge or spillage affecting the environment. These include: - Transparency of information and close collaboration with the relevant bodies until the incident Is resolved - Subsequent analysis of the reason for the discharge or spill - Adoption of the appropriate preventive measures to reduce the chances of a recurrence. (ii) Metrics and indicators The main categories of water pollutants monitored at our facilities include nitrates, phosphates, pesticides, and oil. These substances are measured using concentration indicators to ensure compliance with established environmental standards. To guarantee water quality, we strictly adhere to the thresholds specified in site-specific discharge authorizations across all our locations. For example, the concentration threshold for phosphates in our waste-water treatment Plant "La Gavia" in Madrid is ≤ 1 mg/l.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:
☑ Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Within Sacyr's facilities and activities, this type of pollutant only occurs within the wastewater treatment plants. Sacyr evaluates its water footprint where potential environmental impacts on ecosystems and human health are evaluated. To define the impacts on the degradative water, we use LC-Impact methodology. The inventory of the water footprint takes into consideration quality parameters, like nitrates, phosphates and pesticides in water withdrawals and water discharges, of our water treatment plants. The impacts of high levels of nitrates in water include its unsuitability as drinking water, and the depletion of biodiversity and fisheries as a result of the proliferation of algae reducing oxygen levels in water, a phenomenon called eutrophication.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

(i) Actions and procedures: The water that reaches the wastewater treatment plants managed by Sacyr is treated and returned to watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge always in compliance with the applicable environmental legislation. To guarantee water quality, Sacyr systematically controls the quality of discharges ensuring the water quality requirements of the relevant discharge authorizations are met. Sacyr periodically reports water quality parameters to the relevant local or national environmental authority. Different general and technical procedures ensure that impact on the water resources and quality of water is minimized, such as: "Response to environmental emergencies", "Preventive maintenance and response to incidents", and "Spill control" on spills and incidents response; "Product preservation" and "Management of storage area" on spills prevention; and "Wastewater treatment". "Waste Management" on water quality procedures. (ii) How success is measured: The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. In 2024 we systematically complied with all water quality standards applicable to our operations, including nitrates concentration thresholds. No water pollution regulation breaches nor fines were reported.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Pesticides

(2.5.1.2) Description of water pollutant and potential impacts

Within Sacyr's facilities and activities, this type of pollutant only occurs within the wastewater treatment plants. Sacyr evaluates its water footprint where potential environmental impacts on ecosystems and human health are evaluated. To define the impacts on the degradative water, we use LC-Impact methodology. The inventory of the water footprint takes into consideration quality parameters, like nitrates, phosphates and pesticides in water withdrawals and water discharges, of our water treatment plants. The impacts of pesticides on the environment include affecting non-target organisms such as polinators that are key for wild plants reproduction and a building block of ecosystems, reducing soils' microbiome, making water unsuitable for drinking, and generating diseases in the human population.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

☑ Beyond compliance with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Upgrading of process equipment/methods

(2.5.1.5) Please explain

(i) Actions and procedures: The water that reaches the wastewater treatment plants managed by Sacyr is treated and returned to watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge always in compliance with the applicable environmental legislation. To guarantee water quality, Sacyr systematically controls the quality of discharges ensuring the water quality requirements of the relevant discharge authorizations are met. Sacyr periodically reports water quality parameters to the relevant local or national environmental authority. Different general and technical procedures ensure that impact on the water resources and quality of water is minimized, such as: "Response to environmental emergencies", "Preventive maintenance and response to incidents", and "Spill control" on spills and incidents response; "Product preservation" and "Management of storage area" on spills prevention; and "Wastewater treatment". "Waste Management" on water quality procedures. (ii) How success is measured: The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. In 2024 we systematically complied with all water quality standards applicable to our operations, including pesticides concentration thresholds. No water pollution regulation breaches nor fines were reported.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

The impacts of oil spills in the environment include killing wildlife, contaminating soils and the water resource. Within Sacyr's activities and facilities, a possible oil spill could occur leading to contamination as there are oil tanks, machinery…Through the Environmental Management System implemented according to ISO 14001, which is preventive, we identify and weigh environmental aspects associated with our activity, such us oil spills in case of accident, identifying and evaluating potential environmental impacts, establishing an operational control framework for their proper management and monitoring.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

(i) Actions and procedures: The water that reaches the wastewater treatment plants managed by Sacyr is treated and returned to watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge always in compliance with the applicable environmental legislation. To guarantee water quality, Sacyr systematically controls the quality of discharges ensuring the water quality requirements of the relevant discharge authorizations are met. Sacyr periodically reports water quality parameters to the relevant local or national environmental authority. Different general and technical procedures ensure that impact on the water resources and quality of water is minimized, such as: "Response to environmental emergencies", "Preventive maintenance and response to incidents",

and “Spill control” on spills and incidents response; “Product preservation” and “Management of storage area” on spills prevention; and “Wastewater treatment”. “Waste Management” on water quality procedures. (ii) How success is measured: The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. In 2024 we systematically complied with all water quality standards applicable to our operations, including oil concentration thresholds and spills management requirements. No water pollution regulation breaches nor fines were reported.

Row 4

(2.5.1.1) Water pollutant category

Select from:

☑ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

Within Sacyr’s facilities and activities, this type of pollutant only occur within the wastewater treatment plants. Sacyr evaluates its water footprint where potential environmental impacts on ecosystems and human health are evaluated. To define the impacts on the degradative water, we use LC-Impact methodology. The inventory of the water footprint takes into consideration quality parameters, like nitrates, phosphates and pesticides in water withdrawals and water discharges, of our water treatment plants. The impacts of high levels of phosphates in the environment are similar to those of nitrates, including making water unsuitable for human consumption, and depleting biodiversity and fisheries as a result of the proliferation of algae reducing oxygen levels in water, a phenomenon called eutrophication.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

(i) Actions and procedures: The water that reaches the wastewater treatment plants managed by Sacyr is treated and returned to watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge always in compliance with the applicable environmental legislation. To guarantee water quality, Sacyr systematically controls the quality of discharges ensuring the water quality requirements of the relevant discharge authorizations are met. Sacyr periodically reports water quality parameters to the relevant local or national environmental authority. Different general and technical procedures ensure that impact on the water resources and quality of water is minimized, such as: "Response to environmental emergencies", "Preventive maintenance and response to incidents", and "Spill control" on spills and incidents response; "Product preservation" and "Management of storage area" on spills prevention; and "Wastewater treatment". "Waste Management" on water quality procedures. (ii) How success is measured: The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. In 2024 we systematically complied with all water quality standards applicable to our operations, including phosphates concentration thresholds. No water pollution regulation breaches nor fines were
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

In 2024, Sacyr did not identify plastic-related risks having a substantive effect on the organization.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical
☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:
☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply
☑ Brazil
☑ Chile
☑ Colombia

(3.1.1.9) Organization-specific description of risk

(i) Global context of the risk: Flooding resulting from the increased intensity and frequency of extreme weather events has been identified as a significant physical risk for Sacyr. Intense rainfall events lead to soil saturation, which in turn causes ground instability—particularly in steep terrain—compromising the safe and efficient operation of our infrastructure assets. (ii) Company-specific description: This risk is relevant across our global operations but was particularly evident in 2024 in Brazil, Chile, and Colombia, where Sacyr is active in the Engineering and Infrastructure and Concessions business areas, including road conservation activities. In Colombia, where Sacyr is the leading private infrastructure company, flooding events have already had a tangible impact, with several incidents recorded annually. Based on our 2024 scenario analysis (SSP1-2.6, SSP2-4.5, SSP5-8.5), flooding is expected to primarily affect our Engineering and Infrastructure and Concessions divisions. These events can damage or disrupt critical assets such as bridges, highways, and transport interchanges, leading to: Delays in construction and maintenance activities, increased slope stabilization and drainage maintenance, interruptions in road operations, reducing traffic flow and toll revenues and higher operational costs. These impacts not only affect project delivery and profitability but also pose reputational and contractual risks, especially in public-private partnerships (PPP).

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

During the year 2024, we registered 33 emergency situations related to heavy rain-induced flooding, affecting four highway concessions in Chile, one in Colombia, and one in Brazil. These events had a direct impact on Sacyr's financial performance, primarily through infrastructure damage and the associated increase in operational and maintenance costs. The main financial effect was the need to allocate additional resources to repair, conservation, and stabilization works on the affected road sections. These interventions were necessary not only to restore normal operations but also to reinforce the infrastructure against future extreme weather events. In 2024, these floods generated a total increased cost of 20.6 M€. This unplanned expenditure affected our cash flows by increasing short-term outflows and reducing margins in the affected concessions. While the company maintained its overall financial stability, these events highlighted the growing exposure of our infrastructure assets to climate-related physical risks, reinforcing the importance of integrating climate resilience into our asset management and investment planning processes. It is important to note that this financial impact was significantly higher than the modeled projections for the medium-term horizon (2030), due to an extreme flood event that occurred in the state of Rio Grande do Sul (Brazil) during the spring of 2024. This event substantially increased the average cost per event in that country, which explains the difference between the observed impact and the future estimates based on historical averages and conservative assumptions.

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

(i) Context: Flooding is considered a substantial risk in the medium-term horizon of Sacyr's Climate Adaptation Plan. These events are primarily driven by prolonged and intense rainfall over consecutive hours or days. (ii) Anticipated effect in the selected future time horizon: For the medium-term (2030), the main financial effect anticipated for this risk is decrease of cash flows and operational margins, particularly in our Concessions and Engineering and Infrastructure business areas. These events may result in increased operating expenses, primarily related to maintenance and repairs, as well as higher associated insurance premiums. To assess this risk, Sacyr has developed a proprietary methodology that combines historical emergency reporting data with climate model projections. We maintain an internal tool that records environmental emergencies—including floods and landslides—across all contracts. Using this data, we calculate the average number of flood events per year for each asset and correlate it with the historical RX5day (maximum 5-day precipitation) variable at each location. We then apply exponential regression models to establish the relationship between RX5day values and the frequency of flood events. These models are applied to future RX5day projections under the SSP1-2.6, SSP2-4.5, and SSP5-8.5 scenarios for short-, medium-, and long-term horizons, using data from 33 CMIP6 climate models. This allows us to estimate the expected number of flood events per asset for each scenario and time horizon. To quantify the financial impact, we multiply the expected number of events by the average financial impact per event for each asset, based on historical cost data. The model projects between 5 and 6 flood events annually in the most exposed assets, depending on the scenario. As a result, we anticipate a growing financial impact in this horizon, with an estimated range of 9.7 M€ to 10.7 M€.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

20561925

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

9721952

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

10649814

(3.1.1.25) Explanation of financial effect figure

The financial effect figure for the reporting year 2024 was obtained directly from our financial records, as it reflects actual costs already incurred and accounted for. For the medium-term future time horizon, the financial effect figures were estimated using a structured and data-driven methodology. Sacyr maintains an internal environmental emergency reporting tool that records all flood and landslide events across our contracts. Using this historical data, we calculated the average number of flood events per year per asset and correlated it with the RX5day (maximum 5-day precipitation) variable from historical climate data. We then applied exponential regression models to establish the relationship between RX5day values and flood frequency. These models were applied to future RX5day projections under the SSP1-2.6, SSP2-4.5, and SSP5-8.5 scenarios for the medium-term horizon, using data from 33 CMIP6 climate models. This allowed us to estimate the expected number of flood events per country. In the medium-term horizon, the projected number of annual flood events ranges from a minimum of 0.44 in Brazil, 0.55 in Chile, and 4.64 in Colombia (under SSP5-8.5), to a maximum of 0.44 in Brazil, 0.62 in Chile, and 4.92 in Colombia (under SSP1-2.6). To quantify the financial effect, we used the average additional cost per flood event based on 2024 data from the three affected assets. A total of 33 flood events in 2024 (a number significantly higher than in previous years, and mostly consisting of small events) resulted in an increased cost of €20,493,579. This led to the following average costs per event: €16,492,230 in Brazil, €1,000,337 in Chile, and €408,894 in Colombia. These values were assumed to remain constant in the medium term, applying a conservative approach that reflects the high-impact flood event in Rio Grande do Sul (Brazil) in spring 2024. Therefore, the estimated annual increased cost due to flooding in the medium term is calculated as follows: Minimum scenario (SSP5-8.5): (0.44 × €16,492,230) + (0.55 × €1,000,337) + (4.64 × €408,894) = €9,721,952 Maximum scenario (SSP1-2.6): (0.44 × €16,492,230) + (0.62 × €1,000,337) + (4.92 × €408,894) = €10,649,814 These estimates are used to inform our climate adaptation planning, including investment prioritization in resilient infrastructure and emergency response protocols, ensuring that financial planning incorporates the potential physical risk impacts in a data-driven manner.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Use risk transfer instruments

(3.1.1.27) Cost of response to risk

30730967

(3.1.1.28) Explanation of cost calculation

The main response to flooding risk is the use of risk transfer instruments such as insurance policies to cover possible property damage and business interruption, with a special focus on Brazil, Chile and Colombia. These insurances accounted for 18,490,118 € for roads infrastructures at risk of flooding in 2024. Additionally, we finance vulnerability mitigation actions focusing on: Increasing revegetation in slope thanks to environmental management programs, expanding the content and scope of geological and geotechnical studies in landslide-prone areas. The cost of these two measure categories can be disaggregated by country and business area, resulting in 5,946,286 (Colombia), 3,175,196 (Chile) and 3,119,368 (Brazil). We therefore consider that the total cost of response is: 18,490,118 + 5,946,286 + 3,175,196 + 3,119,36 = 30,730,967 €

(3.1.1.29) Description of response

Sacyr carries out a series of environmental initiatives to mitigate environmental risks, enhance climate-related opportunities, guarantee compliance with legal environmental requirements, the prevention of pollution, the adoption of energy-saving measures, the improvement of waste management and the increase of environmental training and awareness, among others. Senior management has a deep involvement in the implementation of resulting actions from the Climate Change Strategy that the Group approved on March 22, 2017, and was last modified by the Board of Directors in 2024 with the creation of the new Strategic Plan 2024-2027. It includes a roadmap that establishes a common framework on climate management. Expenditure and investment in relation to the initiatives stemming from Sacyr's Sustainability Strategy totaled 61.8M in 2024 (58.4M in 2023, 52.9M in 2022, 47M in 2021, 34M in 2020, 26M in 2019). This figure is the result of gathering the cost of waste and emissions treatment and restoration (23,103,315.45 €) and the environmental management and prevention costs (38,661,477.98 €), which include ordinary and extraordinary expenditures. As part of this new strategy, Sacyr assesses and manages climate-related risks and opportunities six-monthly from a qualitative and qualitative perspective following the recommendations of the TCFD. This work includes response definition for each specific risk, including mitigation, adaptation and realization plans and measures. Particularly regarding flooding risk, and with a special focus in Brazil, Chile and Colombia, where we have lately suffered a few incidents, our risk mitigation actions focus on: - Increase re vegetation in the area of slope thanks to environmental management programs, - Expansion of the content and scope of geological and geo-technical studies in landslide-prone areas. Additionally, we take on insurance policies to cover possible property damage and business interruption globally.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

☑ Chile

☑ Colombia

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Patia

☑ Other, please specify :Chile South Pacific

(3.1.1.9) Organization-specific description of risk

(i) Global context of the risk: Flooding resulting from the increased intensity and frequency of extreme weather events has been identified as a significant physical risk for Sacyr. Intense rainfall events lead to soil saturation, which in turn causes ground instability—particularly in steep terrain—compromising the safe and efficient operation of our infrastructure assets. (ii) Company-specific description: This risk is relevant across our global operations but was particularly evident in 2024 in Brazil, Chile, and Colombia, where Sacyr is active in the Engineering and Infrastructure and Concessions business areas, including road conservation activities. In Colombia, where Sacyr is the leading private infrastructure company, flooding events have already had a tangible impact, with several incidents recorded annually. Based on our 2024 scenario analysis (SSP1-2.6, SSP2-4.5, SSP5-8.5), flooding is expected to primarily affect our Engineering and Infrastructure and Concessions divisions. These events can damage or disrupt critical assets such as bridges, highways, and transport interchanges, leading to: Delays in construction and maintenance activities, increased slope stabilization and drainage maintenance, interruptions in road operations, reducing traffic flow and toll revenues and higher operational costs. These impacts not only affect project delivery and profitability but also pose reputational and contractual risks, especially in public-private partnerships (PPP).

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

During the year 2024, we registered 33 emergency situations related to heavy rain-induced flooding, affecting four highway concessions in Chile, one in Colombia, and one in Brazil. These events had a direct impact on Sacyr's financial performance, primarily through infrastructure damage and the associated increase in operational and maintenance costs. The main financial effect was the need to allocate additional resources to repair, conservation, and stabilization works on the affected road sections. These interventions were necessary not only to restore normal operations but also to reinforce the infrastructure against future extreme weather events. In 2024, these floods generated a total increased cost of 20.6 M€. This unplanned expenditure affected our cash flows by increasing short-term outflows and reducing margins in the affected concessions. While the company maintained its overall financial stability, these events highlighted the growing exposure of our infrastructure assets to climate-related physical risks, reinforcing the importance of integrating climate resilience into our asset management and investment planning processes. It is important to note that this financial impact was significantly higher than the modeled projections for the medium-term horizon (2030), due to an extreme flood event that occurred in the state of Rio Grande do Sul (Brazil) during the spring of 2024. This event substantially increased the average cost per event in that country, which explains the difference between the observed impact and the future estimates based on historical averages and conservative assumptions.

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

(i) Context: Flooding is considered a substantial risk in the medium-term horizon of Sacyr's Climate Adaptation Plan. These events are primarily driven by prolonged and intense rainfall over consecutive hours or days. (ii) Anticipated effect in the selected future time horizon: For the medium-term (2030), the main financial effect anticipated for this risk is decrease of cash flows and operational margins, particularly in our Concessions and Engineering and Infrastructure business areas. These events may result in increased operating expenses, primarily related to maintenance and repairs, as well as higher associated insurance premiums. To assess this risk, Sacyr has developed a proprietary methodology that combines historical emergency reporting data with climate model projections. We maintain an internal tool that records environmental emergencies—including floods and landslides—across all contracts. Using this data, we calculate the average number of flood events per year for each asset and correlate it with the historical RX5day (maximum 5-day precipitation) variable at each location. We then apply exponential regression models to establish the relationship between RX5day values and the frequency of flood events. These models are applied to future RX5day projections under the SSP1-2.6, SSP2-4.5, and SSP5-8.5 scenarios for short-, medium-, and long-term horizons, using data from 33 CMIP6 climate models. This allows us to estimate the expected number of flood events per asset for each scenario and time horizon. To quantify the financial impact, we multiply the expected number of events by the average financial impact per event for each asset, based on historical cost data. The model projects between 5 and 6 flood events annually in the most exposed assets, depending on the scenario. As a result, we anticipate a growing financial impact in this horizon, with an estimated range of 9.7 M€ to 10.7 M€.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

20561925

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

9721952

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

10649814

(3.1.1.25) Explanation of financial effect figure

The financial effect figure for the reporting year 2024 was obtained directly from our financial records, as it reflects actual costs already incurred and accounted for. For the medium-term future time horizon, the financial effect figures were estimated using a structured and data-driven methodology. Sacyr maintains an internal

environmental emergency reporting tool that records all flood and landslide events across our contracts. Using this historical data, we calculated the average number of flood events per year per asset and correlated it with the RX5day (maximum 5-day precipitation) variable from historical climate data. We then applied exponential regression models to establish the relationship between RX5day values and flood frequency. These models were applied to future RX5day projections under the SSP1-2.6, SSP2-4.5, and SSP5-8.5 scenarios for the medium-term horizon, using data from 33 CMIP6 climate models. This allowed us to estimate the expected number of flood events per country. In the medium-term horizon, the projected number of annual flood events ranges from a minimum of 0.44 in Brazil, 0.55 in Chile, and 4.64 in Colombia (under SSP5-8.5), to a maximum of 0.44 in Brazil, 0.62 in Chile, and 4.92 in Colombia (under SSP1-2.6). To quantify the financial effect, we used the average additional cost per flood event based on 2024 data from the three affected assets. A total of 33 flood events in 2024 (a number significantly higher than in previous years, and mostly consisting of small events) resulted in an increased cost of €20,493,579. This led to the following average costs per event: €16,492,230 in Brazil, €1,000,337 in Chile, and €408,894 in Colombia. These values were assumed to remain constant in the medium term, applying a conservative approach that reflects the high-impact flood event in Rio Grande do Sul (Brazil) in spring 2024. Therefore, the estimated annual increased cost due to flooding in the medium term is calculated as follows: Minimum scenario (SSP5-8.5): (0.44 × €16,492,230) + (0.55 × €1,000,337) + (4.64 × €408,894) = €9,721,952 Maximum scenario (SSP1-2.6): (0.44 × €16,492,230) + (0.62 × €1,000,337) + (4.92 × €408,894) = €10,649,814 These estimates are used to inform our climate adaptation planning, including investment prioritization in resilient infrastructure and emergency response protocols, ensuring that financial planning incorporates the potential physical risk impacts in a data-driven manner.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Use risk transfer instruments

(3.1.1.27) Cost of response to risk

30730967

(3.1.1.28) Explanation of cost calculation

The main response to flooding risk is the use of risk transfer instruments such as insurance policies to cover possible property damage and business interruption, with a special focus on Brazil, Chile and Colombia. These insurances accounted for 18,490,118 € for roads infrastructures at risk of flooding in 2024. Additionally, we finance vulnerability mitigation actions focusing on: Increasing revegetation in slope thanks to environmental management programs, expanding the content and scope of geological and geotechnical studies in landslide-prone areas. The cost of these two measure categories can be disaggregated by country and business area, resulting in 5,946,286 (Colombia), 3,175,196 (Chile) and 3,119,368 (Brazil). We therefore consider that the total cost of response is: 18,490,118 + 5,946,286 + 3,175,196 + 3,119,36 = 30,730,967 €

(3.1.1.29) Description of response

Sacyr carries out a series of environmental initiatives to mitigate environmental risks, enhance climate-related opportunities, guarantee compliance with legal environmental requirements, the prevention of pollution, the adoption of energy-saving measures, the improvement of waste management and the increase of

environmental training and awareness, among others. Senior management has a deep involvement in the implementation of resulting actions from the Climate Change Strategy that the Group approved on March 22, 2017, and was last modified by the Board of Directors in 2024 with the creation of the new Strategic Plan 2024-2027. It includes a roadmap that establishes a common framework on climate management. Expenditure and investment in relation to the initiatives stemming from Sacyr's Sustainability Strategy totaled 61.8M in 2024 (58.4M in 2023, 52.9M in 2022, 47M in 2021, 34M in 2020, 26M in 2019). This figure is the result of gathering the cost of waste and emissions treatment and restoration (23,103,315.45 €) and the environmental management and prevention costs (38,661,477.98 €), which include ordinary and extraordinary expenditures. As part of this new strategy, Sacyr assesses and manages climate-related risks and opportunities six-monthly from a qualitative and qualitative perspective following the recommendations of the TCFD. This work includes response definition for each specific risk, including mitigation, adaptation and realization plans and measures. Particularly regarding flooding risk, and with a special focus in Brazil, Chile and Colombia, where we have lately suffered a few incidents, our risk mitigation actions focus on: - Increase revegetation in the area of slope thanks to environmental management programmes, - Expansion of the content and scope of geological and geotechnical studies in landslide-prone areas. Additionally, we take on insurance policies to cover possible property damage and business interruption globally.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Other market risk, please specify :Increased cost of raw materials

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Oman

☑ Peru

☑ Chile

☑ Brazil

☑ Canada

☑ Mexico

☑ Italy
☑ Spain
☑ Ireland
☑ Uruguay
☑ Colombia
☑ Paraguay
☑ Portugal
☑ Sweden
☑ Algeria
☑ Australia
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

(i) Global context of the risk: Sacyr has identified a significant global risk associated with the sustained increase in the prices of key raw materials, particularly steel, cement, and concrete, which are essential to its Construction business area. This risk is driven by a combination of environmental and transition-related factors, including stricter carbon regulations, rising energy costs, volatility in global supply chains and increased demand for low-carbon alternatives. These, together with market dynamics, put an upward pressure on prices, directly affecting Sacyr's operating margins and the financial viability of infrastructure projects. This risk is considered global in nature, as the supply chains and regulatory and market drivers for these materials are international. (ii) Company-specific description: The identification of this risk is based on Sacyr's internal risk assessments and scenario analyses conducted in 2024, which included the IEA STEPS, APS, and NZE scenarios. These analyses concluded that the Construction business area is the most exposed, due to its high dependency on carbon-intensive materials and the scale of its operations across multiple regions. In response, Sacyr is implementing mitigation strategies such as: Diversification of suppliers, design optimization to reduce material intensity and evaluation and adoption of alternative materials with a lower carbon footprint.

(3.1.1.11) Primary financial effect of the risk

Select from:
☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply
☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:
☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

(i) Context: In the short term, Sacyr does not anticipate significant financial impacts from the risk associated with the increase in the prices of key raw materials such as cement, concrete, and steel. This assessment is based on current consumption levels, recent market stability, and the absence of major regulatory shifts expected in the immediate future. However, based on internal scenario analysis conducted in 2024 using the IEA STEPS, APS, and NZE pathways, the risk is expected to become substantial in the medium term (by 2030). (ii) Anticipated effect in the selected future time horizon: The main financial effect anticipated for this risk is an increase of OPEX in our Construction business. This conclusion is supported by a detailed assessment of: Global production and demand trends for cement and steel; The energy intensity and CO_2 emissions associated with their manufacturing; The application of Sacyr's internal carbon shadow prices, both current and projected. The financial impact estimated for 2030 varies significantly depending on the transition scenario: Under the IEA Stated Policies Scenario (STEPS), the anticipated cost impact is approximately €16.47 million; Under the more ambitious Announced Pledges Scenario (APS), the impact is reduced to €11.34 million, due to faster decarbonization and greater availability of low-carbon alternatives. These figures reflect the expected increase in input costs and carbon-related expenses, particularly in the Construction business, which is the most exposed due to its reliance on carbon-intensive materials. Sacyr is integrating this risk into its long-term financial planning and mitigation strategies, including supplier diversification, material substitution, and design optimization, to ensure resilience under different climate transition pathways.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

11338795

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

16469680

(3.1.1.25) Explanation of financial effect figure

To estimate the financial effect of this risk, Sacyr developed a forward-looking model that combines historical consumption data with climate transition scenario projections for the materials most exposed to carbon and energy price volatility: cement, concrete, and steel. The methodology follows three steps: (i) Step 1: Current and future carbon prices are calculated as follow: Future and Current CO_2 cost (€/ t of material) = current and projected carbon intensity (t CO_2e/t) x Sacyr's current and projected Internal Shadow Carbon Price (€/t CO_2e) The change in carbon intensity is derived from the IEA World Energy Outlook 2024 for the three materials studied under the STEPS, APS, and NZE scenarios. (ii) Step 2: Future material price is estimated using both the energy-related cost increase and the carbon cost differential expected under each scenario using the formula: Future material price (€/t) = Current material price (€/t) × (1 + % change in energy intensity EJ/t) + (Future CO_2 cost (€/t) – Current CO_2 cost (€/t)) The change in energy intensity is derived from the IEA World Energy Outlook 2024 for the three materials studied under the STEPS, APS, and NZE scenarios. (iii) Step 3: Once the future material price per tonne is estimated, we calculate the total financial effect per material type according to the following formula: Increase in procurement cost per material (€)= [(Future material price (€/t) x average material quantity purchased (t)) - 2024 procurement costs (€)] We used the average annual consumption of each material based on recent years, assuming this demand remains stable in the medium term. Minimum: IEA APS scenario for 2030: Cement: [€126.26/t × 175,627 t - €13,631,832] =€8,542,004 Concrete: [€97.63/t × 1,031,591.02 t - €99,997,268] = €715,493 Steel: [€740.23/t × 65,803.75 t - €46,628,840] = €2,081,298 Total increase: €11,338,795 Maximum: IEA STEPS scenario for 2030: Cement: [€129.25/t × 175,627 t - €13,631,832] = €9,067,404 Concrete: [€100.16/t × 1,031,591.02 t - €99,997,268] = €3,322,088 Steel: [€770.61/t × 65,803.75 t - €46,628,840] = €4,080,188 Total increase: €16,469,680 These estimates reflect the anticipated increase in procurement costs driven by energy and carbon pricing trends, and are used to inform Sacyr's financial planning and procurement strategy under different climate transition pathways.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Increased use of sustainably sourced materials

(3.1.1.27) Cost of response to risk

63834743

(3.1.1.28) Explanation of cost calculation

The cost of response to this risk has been estimated by aggregating environmental expenditures directly linked to reducing the consumption of carbon-intensive materials such as cement, concrete, and steel. This includes 697,562 € in prevention and management costs (comprising 626,681 € for eco-friendly purchases, 66,931 € for environmental training and awareness, and 3,950 € for resource consumption reduction measures); 16,652,140 € in waste treatment costs that contribute to reducing material use through improved resource management; and 2,069,950 € in innovation investments (including 1,493,500 € for circular economy innovation and 576,450 € for sustainable construction innovation). These figures reflect Sacyr's strategic investment in mitigating climate transition risks by improving material efficiency and reducing reliance on high-emission inputs in its Construction business. The total cost of response to this risk is: 697,562+16,652,140+2,069,950=19,419,652€

(3.1.1.29) Description of response

Sacyr's response to this risk focuses on reducing its dependency on carbon-intensive materials through innovation, operational efficiency, and sustainable procurement. In 2024, the company implemented measures such as eco-friendly purchasing, environmental training, and resource efficiency programs to reduce material consumption. A key pillar of this response is Sacyr iChallenges, the company's open innovation program, which promotes collaboration with startups, research centers, and technology providers to develop and pilot new solutions. Recent challenges have focused on reducing the carbon footprint of construction and leveraging alternative materials, including recycled aggregates and low-clinker cement. In addition, Sacyr invested over 2 million € in circular economy and sustainable construction innovation, supporting the development of new materials and techniques to reduce reliance on conventional cement, concrete, and steel. Waste treatment efforts, totaling over 16 million €, also contributed to minimizing raw material use through improved resource management. These actions are integrated into Sacyr's Climate Change Strategy and financial planning, reinforcing the company's resilience to climate transition risks in its Construction business.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Chile

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Santiago

(3.1.1.9) Organization-specific description of risk

Sacyr Agua Chile faces a significant acute physical risk due to drought, which has intensified in recent years across the regions where the company operates: Antofagasta, Santiago, Chacabuco, and Lampa. The prolonged reduction in precipitation and surface runoff has led to a decline in the availability of raw water, both from surface and groundwater sources, directly threatening the continuity and quality of water and sanitation services. The company's operations rely on vulnerable hydrological systems, including alluvial aquifers and seasonal rivers. Hydrogeological studies conducted in 2022 in Lampa, Colina, and Chicureo revealed sustained declines in static groundwater levels, as well as variable water quality in several wells (e.g., presence of iron, nitrates, selenium). In some areas, surface water sources were ruled out due to insufficient flow. The SPI-6 (Standardized Precipitation Index) shows a worsening trend under all climate scenarios, with projections indicating a decline of up to 19.9% by 2030 and 28.8% by 2050 under the SSP5-8.5 scenario. This risk affects multiple concession assets serving over 150,000 people in urban and rural areas and industrial clients. Drought poses a material threat to the operational, reputational, and financial stability of Sacyr Agua, and is being addressed through technical studies, strategic planning, collaboration with local authorities and investments in new infrastructure.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

In 2024, the acute physical risk of drought had a direct financial impact on Sacyr Agua Chile's operations, particularly in the regions of Chacabuco, Santiago, Lampa and Antofagasta, where declining water availability required increased operational expenditures (OPEX) to maintain service continuity. The company incurred additional costs related to groundwater monitoring, emergency well drilling, water quality treatment, and temporary infrastructure to mitigate supply disruptions. These measures contributed to a combined OPEX of over 20M € across the affected subsidiaries, with Sacyr Agua Norte and Sacyr Agua Chacabuco accounting for the largest shares. Although no major service interruptions occurred, the financial performance was affected by higher energy consumption, chemical usage, and third-party services, reducing operating margins. Cash flows were also impacted by the need to accelerate investments in adaptation infrastructure, including exploratory drilling and engineering studies for future water reuse and storage projects. These unplanned expenditures were partially offset by internal cost control measures and operational efficiencies, but the overall financial position of the water business unit was moderately stressed due to the severity and persistence of drought conditions.

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

(i) Context: In the selected future time horizons, the acute physical risk of drought is expected to intensify, with projected SPI-6 declines of 16.9% by 2030 and 28.8% by 2050 under the SSP5-8.5 scenario. (ii) Anticipated effect in the selected future time horizon: This will likely lead to reduced water availability and increased operational costs for Sacyr Agua Chile, particularly in high-demand areas such as Colina, Lampa and Lo Barnechea. Financial performance may be affected by higher energy and chemical consumption, more frequent maintenance of infrastructure under stress, and the need to secure alternative water sources. Cash flows could be impacted by accelerated investments in adaptation, including new wells, storage reservoirs and water reuse systems. A key example is the €260 million reuse plant under development in Antofagasta, which will treat wastewater for industrial use and reduce pressure on freshwater sources in one of Chile's most water-scarce regions. This project, awarded under a 35-year concession, reflects the company's strategic response to drought risk and its integration of climate resilience into long-term planning. While these measures aim to ensure service continuity and regulatory compliance, they may temporarily reduce margins and require adjustments in capital allocation.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

86108412

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

9223940

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

10066338

(3.1.1.25) Explanation of financial effect figure

(i) Reporting year financial effects: The financial effect figure of 8,610,842 € reported for 2024 reflects the operational costs directly attributable to the acute physical risk of drought across Sacyr Agua Chile. This amount was calculated by identifying and summing specific expenditure categories that are clearly linked to drought response and adaptation, such as water supply, treatment, infrastructure maintenance, environmental services, and energy use. These costs represent the additional operational burden required to ensure service continuity in areas affected by reduced water availability, and were extracted from the company's 2024 operational expenditure records. The figure provides a conservative estimate of the financial impact of drought-related activities during the reporting year. (ii) Future time horizon financial effects: The anticipated financial effect figures for 2030 were calculated by applying projected increases in drought severity to the financial impact observed in 2024 (€8,610,842). These projections are based on the expected decline in the SPI-6 index under three climate scenarios: SSP1-2.6 (−11.27%), SSP2-4.5 (−7.12%), and SSP5-8.5 (−16.90%). Since a lower SPI-6 indicates more severe drought, the financial impact is assumed to increase proportionally. The minimum value corresponds to the SSP2-4.5 scenario and the maximum to SSP5-8.5. This method assumes a linear relationship between drought severity and operational cost, which is a conservative and reasonable approximation for the purposes of climate risk disclosure.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Secure alternative water supply

(3.1.1.27) Cost of response to risk

1205871

(3.1.1.28) Explanation of cost calculation

The cost of response to the risk of drought includes 754,320€ invested in water-related innovation across the Sacyr Group in 2024, 8,189.70€ in water protection measures, 5,382.65€ in external environmental advisory services, and 437,978€ in insurance costs (including general premiums, civil liability, and all-risk insurance) that may cover drought-related risks such as business interruption, infrastructure damage, or third-party impacts. These values are based on internal accounting and budget allocations. 754,320+8,189.70€+ 5,382.65€+437,978€ = 1205870,5€

(3.1.1.29) Description of response

Sacyr's primary response to the physical risk of drought is a multi-dimensional strategy led by Sacyr Agua Chile. This includes infrastructure development such as wastewater reuse and desalination, hydrogeological research to identify sustainable water sources, operational efficiency measures like water footprint monitoring and greywater reuse, and active stakeholder engagement through educational and community programs. Additionally, Sacyr maintains insurance coverage that may

mitigate financial impacts associated with drought-related events such as infrastructure damage, business interruption, or third-party claims. These actions aim to reduce dependence on freshwater, ensure continuity of operations, and build long-term resilience in drought-prone regions. Sacyr Chile conducted hydrogeological studies in Lampa, Colina, and Chicureo to identify sustainable groundwater sources, and new water wells and reservoirs were built. A modular desalination plant was installed in collaboration with the University of Playa Ancha. Operational improvements include pilot projects for greywater reuse, water footprint measurement, and consumption sectorization. The company also participates in the Lo Barnechea Water Efficiency Clean Production Agreement (APL) and leads community engagement through educational campaigns and the annual Water Week. A flagship initiative is the wastewater reuse plant in Antofagasta, which Sacyr Agua will develop under a 35-year contract. With an investment of approximately €260 million, this facility will treat pre-processed wastewater and transport it over 64 kilometers to supply industrial clients, particularly in the mining sector. The plant will have a final treatment capacity of 900 liters per second and is expected to be operational by 2028, generating over 500 jobs. This project was excluded from the cost calculation as we consider it a new business opportunity rather than a direct adaptation expense.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:
☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

173517345

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

106539180

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.7) Explanation of financial figures

We have developed and established a methodology to assess risks, vulnerabilities and opportunities based on their probability, impact and our capacity for adaptation, which allows us to estimate the actual and potential financial impacts that may be meaningful for the business and that we see as a priority, both qualitatively and quantitatively. We consider aspects such as economic losses, cost overruns, investments and profits, as all of these could potentially affect, compromise or benefit Sacyr's strategy and financial results. For climate risks, the financial impact is calculated with respect to OPEX. AMOUNT OF FINANCIAL METRIC VULNERABLE TO TRANSITION RISKS: The OPEX vulnerable was estimated for each of the three transition drivers that Sacyr is most vulnerable to over the medium term as follows: - Growing public concern: OPEX resulting from missed sustainable finance opportunities due to not meeting climate objectives. - Cost of tech transition to lower emissions alternatives: OPEX associated with the procurement of non-renewable energy sources for energy-intensive assets with limited feasibility for renewable energy integration and constrained availability of enabling technologies. - Increased costs of raw materials: OPEX related to the acquisition of price-sensitive construction materials, including cement, concrete, and steel, which are exposed to significant market price fluctuations. The resulting total OPEX is 173,517,345€, equivalent to 5% of the group's OPEX according to the following formula: 173,517,345€ / 3,621,195,000 = 5%. AMOUNT OF FINANCIAL METRIC VULNERABLE TO PHYSICAL RISKS: The OPEX vulnerable was estimated for each of the two hazards that Sacyr is most vulnerable to over the medium term as follows: - OPEX related to floods: Operating costs related to floods focus on infrastructure recovery, enhanced security, cleaning, restoration of basic supplies, and technical assessments to validate structural integrity. - OPEX related to droughts: Operating costs related to droughts focus on operational adaptation to water scarcity, including increased energy consumption, water quality control, external service contracting, and technical planning to ensure service continuity. The resulting total OPEX is 106,539,180€ equivalent to 3% of the group's OPEX according to the following formula: 106,539,180€ / 3,621,195,000 = 3%.

Water

(3.1.2.1) Financial metric

Select from:

☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

27803519

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

106539180

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.7) Explanation of financial figures

We have developed and established a methodology to assess risks, vulnerabilities and opportunities based on their probability, impact and our capacity for adaptation, which allows us to estimate the actual and potential financial impacts that may be meaningful for the business and that we see as a priority, both qualitatively and quantitatively. We consider aspects such as economic losses, cost overruns, investments and profits, as all of these could potentially affect, compromise or benefit Sacyr's strategy and financial results. For water risks, the financial impact is calculated with respect to OPEX. AMOUNT OF FINANCIAL METRIC VULNERABLE TO TRANSITION RISKS: The results of our 2024 water risk assessment show that the reputational risk associated with biodiversity importance is the most material for Sacyr, with a score of 6.3 (moderate) in the short term, and around 6 in the medium and long term time horizons. This risk value is neither significant nor critical but still the risk is considered. The Canal del Dique Ecosystems Contract (Colombia) is one of the most representative projects to consider for this risk. For this project, Sacyr participates in the restoration of degraded ecosystems along the channel over a stretch of 115.5 km. Sacyr's works represent a total OPEX of 27,803,519 € which is the amount we deem vulnerable in case the reputational risk materializes, equivalent to 1% of the group's OPEX according to the following formula: 27,803,519€ / 3,621,195,000 = 1%. AMOUNT OF FINANCIAL METRIC VULNERABLE TO PHYSICAL RISKS: The OPEX vulnerable was estimated for each of the two hazards that Sacyr is most vulnerable to over the medium term as follows: - OPEX related to floods: Operating costs related to floods focus on infrastructure recovery, enhanced security, cleaning, restoration of basic supplies, and technical assessments to validate structural integrity. - OPEX related to droughts: Operating costs related to droughts focus on operational adaptation to water scarcity, including increased energy consumption, water quality control, external service contracting, and technical planning to ensure service continuity. The resulting total OPEX is 106,539,180€ equivalent to 3% of the group's OPEX according to the following formula: 106,539,180€ / 3,621,195,000 = 3%.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Argentina
☑ Biobio

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply
☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:
☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:
☑ 1-10%

(3.2.11) Please explain

Within the Biobío river basin, one facility has been identified as exposed to substantive water-related risks. This is Sociedad Concesionaria Valles del Biobío, S.A., an infrastructure concession responsible for the operation and maintenance of roadways in the Biobío region of Chile. The potential revenue associated with this facility

is €40.9 million. Sacyr's total global revenue in 2024 was €4,571 million. Therefore, this facility represents approximately 1% of Sacyr's global revenue and is considered to be exposed to substantive water-related risks. This percentage was calculated using the formula: 40.9 / 4,571 = 1%.

Row 2

(3.2.1) Country/Area & River basin

Brazil

☑ Rio Jacui

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Within the Jacuí river basin, one facility has been identified as exposed to substantive water-related risks. This is Concessionária Rota de Santa Maria, S.A., an infrastructure concession responsible for the operation and maintenance of the RSC-287 highway, which connects the municipalities of Tabaí and Santa Maria in the state of Rio Grande do Sul, Brazil. The potential revenue associated with this facility is €46.6 million. Sacyr's total global revenue in 2024 was €4,571 million.

Therefore, this facility represents approximately 1% of Sacyr's global revenue and is considered to be exposed to substantive water-related risks. This percentage was calculated using the formula: 46.6 / 4,571 = 1%.

Row 3

(3.2.1) Country/Area & River basin

Chile

☑ Other, please specify :Maipo

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

6

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Within the Maipo river basin, six facilities have been identified as exposed to substantive water-related risks. These include Sociedad Concesionaria Autopista San Antonio, S.A., an infrastructure concession responsible for the operation and maintenance of roadways in the San Antonio region of Chile, with a potential revenue of €108.9 million. Additionally, five water management companies operated by Sacyr Agua Chile are also located in this basin: Sacyr Agua Utilities, S.A. (€2.6 million), Sacyr Agua Norte, S.A. (€12.1 million), Sacyr Agua Santiago, S.A. (€5.0 million), Sacyr Agua Chacabuco, S.A. (€8.4 million), and Sacyr Agua Lampa, S.A. (€2.8

million). The combined potential revenue affected by water-related risks in this basin is €139.7 million. Sacyr's total global revenue in 2024 was €4,571 million. Therefore, these six facilities represent approximately 3.06% of Sacyr's global revenue and are considered to be exposed to substantive water-related risks. This percentage was calculated using the formula: 139.7 / 4,571 = 3%.

Row 4

(3.2.1) Country/Area & River basin

Colombia

☑ Mira

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Within the Mira river basin, one facility has been identified as exposed to substantive water-related risks. This is Concesionaria Vial Unión del Sur, S.A.S., an infrastructure concession responsible for the operation and maintenance of roadways in southern Colombia. The potential revenue associated with this facility is

€174.2 million. Sacyr's total global revenue in 2024 was €4,571 million. Therefore, this facility represents approximately 4% of Sacyr's global revenue and is considered to be exposed to substantive water-related risks. This percentage was calculated using the formula: 174.2 / 4

Row 5

(3.2.1) Country/Area & River basin

Colombia

☑ Other, please specify :Pamplonita

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Within the Pamplonita river basin, one facility has been identified as exposed to substantive water-related risks. This is Unión Vial Río Pamplonita, S.A.S., an infrastructure concession responsible for the operation and maintenance of roadways in the Norte de Santander region of Colombia. The potential revenue associated with this facility is €163.6 million. Sacyr's total global revenue in 2024 was €4,571 million. Therefore, this facility represents approximately 4% of Sacyr's global revenue and is considered to be exposed to substantive water-related risks. This percentage was calculated using the formula: 163.6 / 4,571 = 4%.

Row 6

(3.2.1) Country/Area & River basin

Colombia
☑ Patia

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply
☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:
☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:
☑ 1-10%

(3.2.11) Please explain

Within the Patía river basin, one facility has been identified as exposed to substantive water-related risks. This is Unión Vial Camino del Pacífico S.A.S., an infrastructure concession responsible for the operation and maintenance of roadways in the southwestern region of Colombia. The potential revenue associated with this facility is €101.6 million. Sacyr's total global revenue in 2024 was €4,571 million. Therefore, this facility represents approximately 2% of Sacyr's global revenue and is considered to be exposed to substantive water-related risks. This percentage was calculated using the formula: 101.6 / 4,571 = 2%.

Row 7

(3.2.1) Country/Area & River basin

Colombia

☑ Magdalena

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Within the Magdalena river basin, two facilities have been identified as exposed to substantive water-related risks. The first is the Recovery of the degraded Canal del Dique ecosystems (P3 project contract), a socio-environmental initiative aimed at restoring the ecosystems of the Canal del Dique in Colombia, which is exposed to reputational water-related risk. The second is Sociedad Concesionaria Vial Montes de María, S.A.S., an infrastructure concession responsible for the operation and maintenance of roadways in the Montes de María region, also exposed to water-related risks. The combined potential revenue affected by these risks is €88 million (€51 million from Canal del Dique and €37 million from Montes de María). Sacyr's total global revenue in 2024 was €4,571 million. Therefore, these two facilities represent approximately 2% of Sacyr's global revenue and are considered to be exposed to substantive water-related risks. This percentage was calculated using the formula: 88 / 4,571 = 2%.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*0*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Spain

(3.6.1.8) Organization specific description

(i) Global context of the opportunity: The use of lower-emission sources of energy at a national level has been identified as a potential constructive opportunity for Sacyr. Infrastructures are increasingly included in the climate plans of countries, making this an opportunity to develop and invest in ideas to stand out from competitors. The new Spanish Climate Change and Energy Transition Law (7/2021) states that, by 2030, the share of renewable energy in final energy consumption should reach at least 42%, and that the electricity system must operate with at least 74% of generation from renewable sources. Renewable energy infrastructure is expected to become a significant source of projects and, consequently, revenue. (ii) Company-specific description: This represents a major opportunity for Sacyr, particularly in the solar sector (with potential revenue increases of up to 80–90% in this area), where we have strong experience. The amount of photovoltaic capacity still to be installed by 2030 is substantial for a ten-year period. As an example of this opportunity, which is expected to materialize further in the medium term but is

already generating positive impacts, Sacyr began in 2024 the construction of the Renopool solar photovoltaic complex in Solana de los Barros, Badajoz, Spain. The project consists of seven solar plants with a total installed capacity of 330 MW and is expected to be completed in 2025.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

In relation to this opportunity, Sacyr began the construction of the Renopool solar photovoltaic complex in 2024, located in Solana de los Barros, Badajoz, Spain. The project, consisting of seven solar plants with a total planned installed capacity of 330 MW, represents a significant step in the company's positioning within the renewable energy sector. Although still under construction and expected to be completed in 2025, it has already positively impacted Sacyr's financial performance in the reporting period through the recognition of revenues from engineering, procurement, and construction (EPC) activities. These revenues contributed to the company's turnover in the infrastructure segment and supported cash flow generation through milestone-based payments. In the reporting year 2024, the proportion of revenue from products or services associated with Taxonomy-aligned economic activities for electricity generation using solar photovoltaic technology amounted to €80,414,188.17. The project also reinforces Sacyr's strategic alignment with national and EU climate objectives, enhancing its long-term financial outlook by enabling future opportunities in the growing solar energy market.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

This opportunity is expected to strengthen Sacyr's financial position in the medium term primarily through revenues and cash flows generated from the execution of engineering, procurement, and construction (EPC) services for the Renopool solar photovoltaic complex. Its involvement in the project positions the company as a key player in the renewable infrastructure sector, enhancing its credentials and competitiveness for future EPC contracts. The updated National Integrated Energy and Climate Plan (PNIEC), approved in September 2024, sets a target of 76,000 MW of installed photovoltaic capacity in Spain by 2030. With only 32,350 MW installed as of December 2024, there remains a significant pipeline of 43,650 MW to be developed, offering substantial growth potential for EPC providers like Sacyr. This context supports a positive outlook for the company's financial performance and cash flow generation in the medium term, particularly in the renewable energy segment.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

80414188

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

65475000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

261900000

(3.6.1.23) Explanation of financial effect figures

In the reporting year 2024, proportion of revenue from products or services associated with Taxonomy-aligned economic activities for electricity generation using solar photovoltaic technology was 80,414,188.17€. According to the updated National Integrated Energy and Climate Plan (PNIEC), approved in September 2024, Spain aims to reach 76,000 MW of installed photovoltaic capacity by 2030. As of December 2024, the country had reached 32,350 MW, meaning that 43,650 MW still need to be installed over the next six years. In this context, Sacyr began in 2024 the construction of the Renopool solar photovoltaic complex in Solana de los Barros, Badajoz, comprising seven plants with a total capacity of 330 MW. Based on industry benchmarks, the estimated investment is around 198 million euros, or 600,000 €/MWp. Assuming a very conservative market share of 0.25% to 1%, the potential revenue impact for Sacyr would be: Revenue per MW = 198,000,000 € / 330 MWp = 600,000 €/MWp 0.25% market share = 600,000 €/MWp × (43,650 MWp × 0.25%) = 65,475,000 € 0.5% market share = 600,000 €/MWp × (43,650 MWp × 0.5%) =

130,950,000 € 1% market share = 600,000 €/MWp × (43,650 MWp × 1%) = 261,900,000 € Therefore, under a highly conservative scenario, potential revenues could range from approximately 65 million euros to 262 million euros over the next six years.

(3.6.1.24) Cost to realize opportunity

205829

(3.6.1.25) Explanation of cost calculation

*Research, development, and innovation activities are carried out across all business areas of the group. In the field of solar energy operations, we continue to promote the use of photovoltaic technology to replace diesel combustion in auxiliary installations on construction sites. For example, Along the RSC-287 Highway, we established five photovoltaic power generation facilities. Our inaugural P3 project in Brazil will enhance connectivity in the Tabaí and Santa María areas. Spanning over 204 km, these five solar plants collectively produce 395,860 kWh. This project commenced in 2023 and concluded in 2024. The cost to realize this opportunity was calculated by assigning part of the 2024 R&D spending to electricity generation using solar photovoltaic technology proportinally to th e revenue share generated by these activities. In 2024, Sacyr invested in R&D development a total of 11.7M€. Considering our total revenues in 2024 were 4,571,004,543€, and those coming from electricity generation using solar photovoltaic technology activities totaled 80,414,188€, this leads to an estimated cost of realizing this opportunity of: 80,414,188€/4,571,004,543€*11.7M€=205,829€*

(3.6.1.26) Strategy to realize opportunity

From our beginnings, innovation always played a leading role in our business strategy. A strategy that evolved over the years from a focus on R&D, largely based on unique projects and "hallmarks", to more disruptive innovation – attractive added values that can help us making sure we succeed on tenders for the new work expected at national level by the Government plans. We expect to realize this opportunity in the medium term. Innovation is a key pillar for Sacyr, aimed at helping us solve today's challenges and prepare the organization to address tomorrow's opportunities. Sustainability is a cornerstone of our growth model. Accordingly, we foster innovative initiatives geared towards optimizing our energy consumption, protecting and restoring ecosystems and reinforcing the security of our infrastructures, among others. Sacyr's strategy to realize the solar energy generation opportunity is based on a focused, scalable, and innovation-driven approach to participating in Spain's photovoltaic expansion under the updated PNIEC 2024–2030 framework. The company aims to selectively engage in photovoltaic infrastructure projects that match its technical strengths and contribute to Spain's energy transition goals. Innovation plays a central role, with continued investment in R&D—11.7 million euros in 2024—targeting decarbonization, energy efficiency, and digitalization. These efforts support the integration of renewable energy solutions, such as solar-powered systems replacing diesel generators on construction sites. Strategic partnerships with public and private stakeholders, exemplified by the Renopool project, enhance access to recurring opportunities. The strategy is designed to be financially prudent, with an estimated internal cost of 205,829 euros in 2024 to position the company for future solar energy projects, leveraging existing capabilities and reinforcing Sacyr's role in sustainable infrastructure development.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Expansion into new markets

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Algeria

☑ Australia

☑ Oman

☑ Spain

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Other, please specify :Algeria: West Coast of Argelia Australia: South West Coast Spain: Islas Baleares Spain Cuencas Mediterráneas Andaluzas Spain: Segura Spain: Júcar Spain: Tenerife Oman: Batinah

(3.6.1.8) Organization specific description

At Sacyr, through the subsidiary Sacyr Agua, water resources are optimized by producing freshwater through desalination, minimising distribution losses and making it possible for used water to be regenerated for new uses. Sacyr Agua currently manages ten desalination facilities, all located in water stressed areas, making safe drinking water available to more than six million people. This section of our business is growing, and we consider it an opportunity with a potential major positive financial and strategic impact as it provides resilience to climate change. By implementing efficiency techniques, in 2024 Sacyr was able to provide 196,346.89 Ml o By implementing efficiency techniques, in 2023 Sacyr was able to provide 120,843.83 Ml of drinking water generated in desalination plants to supply network and agriculture in areas of acute water scarcity, such us Spain, Algeria, Oman and Australia. An example of desalination plant operated by Sacyr is the Southern

Seawater Desalination Plant (SSDP). The plant is in the dunes of the small coastal towns of Binningup and Myalup, approximately 130 km south of Perth. The current freshwater production is 306,000 m3/day (100 Gl/yr), which constitutes a significant percentage of Western Australia's drinking water provided, in an area where the water stress is high. Drinking water from the plant is transferred to Perth's Integrated Water Supply Scheme and the brine is returned to the ocean through an array of diffuser ports offshore.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

(i) Global context of the opportunity: Many areas globally are experiencing long periods of drought and water stress which may become more frequent and/or intense according to high carbon climate scenario. In these areas, there may be an increased demand for water treatment infrastructure and investment in projects related to the integral water cycle and desalination. (ii) Company-specific description: Sacyr Agua is a leader in the integral water cycle and stands out for its extensive experience in seawater desalination plants using reverse osmosis, with a privileged position to grow and mitigate the effects of climate change and drought. It is the leading company in terms of desalination capacity in Spain, with 1,843,300 m3/day of desalination capacity in operation and 14.6 million people supplied by desalination. This business line has 16 national and international concession assets and has the capacity to operate in different modalities: concessions, operation

and maintenance, integral cycles and executing engineering and construction. Revenues at year-end 2024 exceeded 245 million euros and EBITDA totalled 51 million euros, up +8% and +3% compared to year-end 2023. At year-end 2024, Sacyr Agua portfolio amounted to 4,826 million euros, 75% of which was broad.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In areas experiencing long periods of drought and water stress there may be an increased demand for water treatment infrastructure and investment in projects related to the integral water cycle and desalination. This opportunity is anticipated to generate revenue growth for Sacyr Agua, access to new markets and asset diversification both by location and typology. Sacyr Agua's business has already increased in recent years. The revenue for 2024 compared to 2019 has increased by 114%, and this level of growth is expected to continue in the coming years. Sacyr continues to research and analyze new markets to expand businesses related to water management in general and desalination in particular.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

86453132

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

132399357

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

287886357

(3.6.1.23) Explanation of financial effect figures

(i) Financial effect figure in the reporting year: Sacyr Agua is the leading company in terms of desalination capacity in Spain, with 1,843,300 m3/day of desalination capacity in operation and 14.6 million people supplied by desalination. In 2024, Sacyr Agua invested 2,326,807.80 € in its desalination activity and the revenue related to this activity was 86,453,132 €. (ii) Anticipated financial effect figure in the medium-term: In the last 5-year period, Sacyr Agua's minimum annual growth was 7% and the maximum was 22%. With this business growth projection, it is estimated that for the medium-term horizon (2030) revenue would range between €377 and €820 million for Sacyr Agua as a whole. Taking into account that contracts dedicated to desalination accounted for 35% of Sacyr Agua's revenue last year,

desalination revenue would be between €132 (minimum anticipated financial effect) and €288 million (maximum anticipated financial effect), which is equivalent to a growth in Sacyr's revenue of between 3 and 6%, what exceeds the high level of opportunity threshold.

(3.6.1.24) Cost to realize opportunity

2326808

(3.6.1.25) Explanation of cost calculation

The cost to realize the opportunity of expansion of Sacy Agua's desalination activity is mainly composed of our investments into membranes and overhauling. In 2024, these investments amounted to a total of 2,326,808 €.

(3.6.1.26) Strategy to realize opportunity

In order to realize this opportunity, we are planning on expending our involvement in desalination projects from both the Engineering and Infrastructure and Concesiones business lines. We will continue using innovating desalination techniques to remain a reference in this field and offer state-off-the-art treatment solutions. We also plan to invest in research and development projects related to the integral water cycle and desalination to improve the environmental performance of our services. For example, we conducted the HyReward project on the IDAM Alicante Desalination plant. This Sacyr Water initiative allows us to test and scale a technology to generate renewable electricity from brine produced in the desalination process. The new process consists of combining reverse osmosis and reverse electrodialysis. Integrating this process into conventional technology allows us to boost energy efficiency, by recovering electricity contained in the resulting brine and, accordingly, the CO2 emissions. In September 2024, Sacyr Agua announced the digitalization of the water cycle in Guadalajara and Soria. These projects have PERTE funds that will improve the management and energy efficiency of these services. In addition, Sacyr Agua was present in Chile at the International Water Future Forum, a major event in the Coquimbo Region, which brought together key players in the water sector to address the challenges of the water crisis and climate change. In October 2024, Sacyr Agua was awarded the contract to expand and operate the Águilas (Murcia) desalination plant for four years, with a possible extension of one more. This project will make this plant the second largest in Spain, with a maximum desalination capacity of 70 hm^3/year. The project, awarded by Acuamed, will increase the plant's desalination capacity by 30,000 cubic meters per day, enabling it to treat up to 210,000 m^3/day of seawater. The Águilas desalination plant will be the second largest in Spain, only behind that of Torrevieja (Alicante), whose expansion is also being carried out by Sacyr. In addition, a strategic alliance was signed to promote the Water Positive initiative, which aims to go one step further in caring for water use and actively contributing to its sustainable management and to restoring water resources.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

80414188

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

The revenue aligned with the substantive effects of climate opportunities is considered to be the revenue stemming from electricity generation using solar photovoltaic technology, which is the climate opportunity identified as having the most substantive effect for our company. In 2024, the revenue from electricity generation using solar photovoltaic technology associated with Taxonomy-aligned economic activities was 80,414,188 €. The total 2024 revenue of Sacyr was 4,571,044,543 €. 80,414,18 € / 4,571,044,54 € = 2%

Water

(3.6.2.1) Financial metric

Select from:

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

58992953

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

The revenue aligned with the substantive effects of water opportunities is considered to be the revenue stemming from desalination services, which is the water opportunity identified as having the most substantive effect for our company. The revenue from desalination associated with Taxonomy-aligned economic activities for 2024 was 58,992,953 €, while the total revenue of Sacyr was 4,571,044,543 €. 58,992,953 € / 4,571,044,54 € = 1%
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ Annually

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

This Policy establishes the guidelines and courses of action aimed at promoting a culture of respect for diversity and inclusion in the workplace, to ensure—as a strategic objective—the development of labor relations based on the creation of a diverse and inclusive working environment, which contributes to the achievement of our corporate goals and better business performance. Sacyr is firmly committed to Diversity. Our teams consist of people with different profiles from different cultures and backgrounds, including factors of race, gender, gender identity and expression, ethnicity, age, education, religion, sexual orientation, physical/intellectual capacity, etc. The Company recognizes that people are unique because of their differences and similarities and advocates the utmost respect for others. At Sacyr we promote inclusion by creating an environment where each person can achieve their goals and develop professionally. We are committed to building a workplace where all professionals treat others with the utmost respect. We maintain a zero-tolerance policy against all types of discrimination. This Policy establishes guidelines

and courses of action in matters of Diversity and Inclusion, allowing us to identify and specify the concept of Diversity at the Company, implement the measures and actions necessary to ensure these principles, and communicate with stakeholders. At Sacyr we believe in the power of people.

(4.1.6) Attach the policy (optional)

Policy for the Selection, Appointment and Re-election of Directors of Sacyr_12.2023.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

At Sacyr we are aware of our role as a driving force of change in society and we have extended our commitment to sustainability, in line with the Sustainable Development Goals set out in the United Nations Agenda 2030 of the United Nations, placing it as one of the central the central pillars of the company's vision for the future. In 2020 we created our Sustainability and Corporate Governance Commission, delegated to the Board of Directors, made of independent directors, and a Sustainability Committee that meets quarterly. Sacyr's Chief Executive Officer, who now is as well the President of the company, chairs the Sustainability Committee and is the ultimate responsible person for climate-related issues. The Sustainability Committee, aside from overviewing the development of activities and strategies, provides approval and monitoring for the following: - 1,5C-aligned strategic plans and long-term policies. - Quality, Environmental and Energy Management Programs that contain the objectives and ensure the availability of the necessary resources for its fulfilment. - Necessary actions and resources to achieve the objectives set in the Climate Change strategy, developed in three phases: I. Diagnostic study. II. Identification and assessment of climate risks and opportunities according to the Task Force on Climate-related Financial Disclosure (TCFD). III. Target setting and definition of action lines. Examples of decisions taken in 2023 are those related to the next 2024-2027 Strategic Plan, which has integrated both the revalidation of short-term 2030 SBTi targets and the validation of the long-term 2050 SBTi Net Zero target, as well as the main lines of action of our Decarbonization Plan (promotion of energy efficiency measures, promotion of the use of renewable energy in consumption and promotion of sustainable mobility) and our Adaptation Plan (creation of a catalog of adaptation solutions and review of the impact assessment financial). The implementation of the climate transition plan's actions is the responsibility of the Head of Sacyr's Quality, Environment and Energy Department. They communicates several times per month to the COO the main operating issues of the Department and can seek C-suite support in case the progress against the transition plan's targets is meeting difficulties. The COO is part of Sacyr's board, along with the CEO/President and other C-suite officers. The whole board meets on a monthly and quarterly basis and the progress made on the transition plan is covered in some of them.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan

(4.1.2.7) Please explain

The Sustainability Committee and Corporate Governance focuses mainly on supervising, proposing, and updating corporate environmental, social, and good governance policies for their consideration and approval by the Board of Directors. The Sustainability Committee addresses issues related to the company's strategy, management, and performance, including specific aspects associated with water resources. The Sustainability Committee meets quarterly and reports to the CEO. These governance bodies oversee the organization's progress against the water targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2021-2025. The Board of Directors, therefore, exercise the following responsibilities: - The approval of the strategic or business plan, annual budget and management objectives, investment and financing policy, sustainability policy and dividend policy. - Establishing the risk control and management policy, including tax risks, and supervising internal information and control systems. - Establishing the Company's and the group's corporate governance policy and other corporate policies, such as the water policy or supply chain management policy; its organization and operation and approving and amending its own regulations. - The approval of investments or transactions of all kinds which, due to their high amount or special characteristics, are considered strategic or of special fiscal risk, unless their approval corresponds to the General Meeting. Sacyr's governance structure is led by the Board of Directors whose head is the Chief Executive Officer (CEO). The CEO is then the most responsible that oversees the company's performance across all the activities, including those related to water. In addition, the CEO heads the Sustainability Committee, the most senior bodies responsible for sustainability matters that meet periodically to deal with issues connected with the company's strategy, management, and performance, and to address specific aspects related to water. In 2024, the CEO reviewed and approved the PG.01.08 procedure related to Risk Analysis. This methodology includes, for the water risk analysis, the use of the WWF Water Risk Filter water risk assessment tool over

different time horizons and for the climate risk analysis three scenarios that combine the main IPCC, CMIPS, and RCP climate scenarios with IIASA and SSP socioeconomic scenarios. In addition, in 2024 the CEO reviewed and approved Sacyr's water footprint evaluation and its verification with AENOR according to the ISO 14.046 standard.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

To ensure the integration of the environmental aspect, the application of the policies and the fulfillment of the established goals, we set up the Sustainability and Corporate Governance Committee, a delegate committee of the Board of Directors, and the Sustainability Committee, which are the most senior bodies responsible for sustainability matters. In 2022, we created a Biodiversity Committee to reinforce our commitment to natural capital. The main objective of this body is to devise initiatives and review results related to biodiversity projects. The Committee is led by the Corporate General Manager and includes environmental experts from all areas of the company. This Committee meets quarterly and is a meeting point between the different Quality and Environment managers of the locations where we operate. In these meetings, those responsible share measures that they have implemented in the projects and the results obtained. Sacyr pursue three core objectives, implemented through four strategic action lines with corresponding KPIs. These efforts are outlined in the Strategic Natural Capital Program within the Sacyr Sustainable Roadmap 2024-2027 approved by Board of Directors. The objectives include Biodiversity conservation in 100% of new contracts, establishing a natural capital roadmap and rolling out a tool to measure our impact on natural capital. This Strategic Program aligns with the "Do no significant harm to biodiversity" principle for activities eligible under the European Taxonomy Regulation. Additionally, we conducted a resilience analysis of our strategy and business model, enabling Sacyr to begin prioritizing nature-related risks. In the current Business as Usual (BAU) scenario, Sacyr focuses on disclosing risks tied to stricter reporting requirements and physical risks linked to biodiversity and climate change. Sacyr has enhanced its measurement and management of the impact of its operations on natural capital. Following a materiality analysis identifying 20 critical ecosystem services, a methodology was developed to assess the natural capital balance. In 2023, with the CEO's backing, Natural Value Performance (NVP) was created in collaboration with Natural Business Intelligence (NBI). This web-based tool tracks and analyzes the environmental impact of projects, using global satellite data and expert validation. To improve risk analysis and align with emerging frameworks, the TNFD's LEAP methodology was adopted. An initial assessment was conducted in 2023, and the evaluation of biodiversity and ecosystem impacts, risks, dependencies, and opportunities was updated in 2024, using the WWF Biodiversity Risk Filter (WWF BRF) to identify and prioritize biodiversity-related risks. In 2025, Sacyr´s president has renewed his commitment to the Biodiversity Pact promoted by the Ministry for Ecological Transition and the Demographic Challenge of Spain and Fundación Biodiversidad.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic

☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc

Additional training

☑ Course certificate (relating to environmental issues), please specify :Relating to environmental issues

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

☑ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic

☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify

Additional training

☑ Course certificate (relating to environmental issues), please specify

☑ Training in an environmental subject by a certified organization, please specify

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

☑ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Sacyr's objectives regarding climate change have always been to convey, promote and disseminate sustainability as a part of the organization's identity. That is why the Sacyr Strategic Plan 2024-2027, endorsed by our CEO, is a key aspect for achieving our goals. As part of the Strategic Plan, the company implements the Sacyr Sustainable Route 2024-2027 as a guide to all its operations with the aim of becoming one of the top sustainability-performing companies in its sector and maximizing positive impact on all its stakeholders. This Route is structured around four pillars: Planet, People, Prosperity and Governance. It has 19 strategic programs, 51 objectives and 83 action lines. Each area of the company must report their degree of progress in each of the action lines to the Strategy, Innovation, and Sustainability Department which in turn reports the global progress to the Sustainability Committee which is overseen by the CEO and the Sustainability and Corporate Governance Commission. At Sacyr, the governance structure is headed by the Board of Directors chaired by the CEO, which oversees the company's efforts to fight climate change and protect water resources and biodiversity. Sacyr's Sustainability and Corporate Governance Committee, a Board delegated Committee, and the Sustainability Committee, chaired by the chairman and CEO of the Group, the most senior bodies responsible for sustainability matters, meet quarterly and monthly, respectively, to address issues related to the company's strategy, management, and performance, including specific aspects associated with climate change and water resources. These governance bodies oversee the organization's progress against the targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2024-2027. These actions are communicated quarterly and approved by the Board of Directors.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

Sacyr's objectives regarding climate change have always been to convey, promote and disseminate sustainability as a part of the organization's identity. That is why the Sacyr Strategic Plan 2024-2027, endorsed by our CEO, is a key aspect for achieving our goals. As part of the Strategic Plan, the company implements the Sacyr

Sustainable Route 2024-2027 as a guide to all its operations with the aim of becoming one of the top sustainability-performing companies in its sector and maximizing positive impact on all its stakeholders. This Route is structured around four pillars: Planet, People, Prosperity and Governance. It has 19 strategic programs, 51 objectives and 83 action lines. Each area of the company must report their degree of progress in each of the action lines to the Strategy, Innovation, and Sustainability Department which in turn reports the global progress to the Sustainability Committee which is overseen by the CEO and the Sustainability and Corporate Governance Commission. At Sacyr, the governance structure is headed by the Board of Directors chaired by the CEO, which oversees the company's efforts to fight climate change and protect water resources and biodiversity. Sacyr's Sustainability and Corporate Governance Committee, a Board delegated Committee, and the Sustainability Committee, chaired by the chairman and CEO of the Group, the most senior bodies responsible for sustainability matters, meet quarterly and monthly, respectively, to address issues related to the company's strategy, management, and performance, including specific aspects associated with climate change and water resources. These governance bodies oversee the organization's progress against the targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2024-2027. These actions are communicated quarterly and approved by the Board of Directors.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

Sacyr's objectives regarding climate change have always been to convey, promote and disseminate sustainability as a part of the organization's identity. That is why the Sacyr Strategic Plan 2024-2027, endorsed by our CEO, is a key aspect for achieving our goals. As part of the Strategic Plan, the company implements the Sacyr Sustainable Route 2024-2027 as a guide to all its operations with the aim of becoming one of the top sustainability-performing companies in its sector and maximizing positive impact on all its stakeholders. This Route is structured around four pillars: Planet, People, Prosperity and Governance. It has 19 strategic programs, 51 objectives and 83 action lines. Each area of the company must report their degree of progress in each of the action lines to the Strategy, Innovation, and Sustainability Department which in turn reports the global progress to the Sustainability Committee which is overseen by the CEO and the Sustainability and Corporate Governance Commission. At Sacyr, the governance structure is headed by the Board of Directors chaired by the CEO, which oversees the company's efforts to fight climate change and protect water resources and biodiversity. Sacyr's Sustainability and Corporate Governance Committee, a Board delegated Committee, and the Sustainability Committee, chaired by the chairman and CEO of the Group, the most senior bodies responsible for sustainability matters, meet

quarterly and monthly, respectively, to address issues related to the company's strategy, management, and performance, including specific aspects associated with climate change and water resources. These governance bodies oversee the organization's progress against the targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2024-2027. These actions are communicated quarterly and approved by the Board of Directors.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

2.5

(4.5.3) Please explain

Our remuneration policy is oriented towards the generation of value for the Company, seeking alignment with the interests of shareholders and long-term sustainability. Sacyr's climate monetary incentives consist of a fixed remuneration based on: 1. Position on the Board 2. Characteristics of the directors 3. Involvement or not, as well as degree of responsibility within the different Committees. Of the total CEO monetary incentive for the year 2024, 10% were related to sustainability matters. It includes four targets, each responsible for 2,5% of the variable remuneration for the CEO. One of these four targets is the achievement of Sacyr's emissions reduction target.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Our remuneration policy is oriented towards the generation of value for the Company, seeking alignment with the interests of shareholders and long-term sustainability. Sacyr's climate monetary incentives consist of a fixed remuneration based on: 1. Position on the Board 2. Characteristics of the directors 3. Involvement or not, as well as degree of responsibility within the different Committees. Of the total CEO monetary incentive for the year 2024, 10% were related to sustainability matters. It includes four targets, each responsible for 2,5% of the variable remuneration for the CEO. At the moments, these targets are focused on climate change, diversity and inclusion and other ESG topics but are not directly related to water matters.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus – set figure

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

Strategy and financial planning

☑ Achievement of climate transition plan

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Short-Term Incentive Plan: The main characteristics of the management by objectives and short-term variable compensation program for the executive director, as provided in the executive director's contract, are as follows: • Setting objectives: Board of Directors. • Establishment date: First quarter of each business year. • Reference variable: 100% • Amount to be settled: Based on the fulfillment of objectives. • Objectives aligned with: The Company's Strategic Plan. • Thresholds for meeting objectives and achievement scales: 70% - 130% For the current business year, the Board of Directors has agreed that 2,5% of the total short-term variable compensation of the executive director shall be determined based on the fulfillment of the CO2e emissions reduction objectives among others, the weighting of which shall be made considering the minimum and maximum amounts established in his/ her work contract. Long-Term Incentive Plan: The ILP approved by the Board of Directors is a variable remuneration system, unbound, aimed at the management team (CEO), as well as the directors of the company who perform executive functions and has as objectives: i) To encourage the key personnel of the Company and with high potential (ii) Maximize the value of Sacyr and its subsidiary companies allowing the management team to benefit from the results of its management, linking it to the Strategic Plan (iii) Reward the permanence of the eligible management team and (iv)Offer the eligible management team a remuneration element in line with the best market practices, and that supports the implementation of a remuneration policy with internal equity and external competitiveness. The incentive will be paid 50 percent in cash and the other 50 percent in shares on the date on which the Board of Directors, at the proposal of the appointments and Remuneration Committee, determines this amount after analyzing the fulfilment of the objectives. The ILP is conditional on compliance with the EBITDA, BDI and Total Return for Shareholder objectives, established in the 2024-2027 Strategic Plan, and in which the company always has, and the individual performance of the beneficiary.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Sustainability objectives are a priority for the group, they are part of the strategic plan to ensure an optimum coherence and, consequently, are objectives of the Chairman and CEO. Indeed, the strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met. At Sacyr we are acutely mindful of the relevance of climate change. Accordingly, we are committed to improving the governance and management of climate-related aspects in all our activities as stated in our Environmental Policy. To fulfil this commitment, we have established in our Strategic Plan 2024-2027 and previous strategic plans the goal of reducing our emissions across all our activities by at least 42% (Scopes 1 and 2) and 25% (scope 3) by 2030, commitment validated by the SBTi. This indicator is used to measure the variable economic incentive. Since pledging to reduce our climate impact, we have made great strides that position us as leaders in this field.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Sacyr's has environmental policies which cover environmental issues such as climate change, water and biodiversity. The policies are company-wide and are applicable to all entities belonging to the SACYR Group, in accordance with their own characteristics as it is key to achieving the company's global strategic objectives. The policies include the following commitments: Contribute to the mitigation of climate change and the decarbonization of its business model, gradually reducing the intensity of greenhouse gas emissions. Reduce climate vulnerability and step up the adaptation of activities to different climatic scenarios. Contribute to the conservation of natural carbon sinks. Integrate water management into the corporate strategy and decision-making process. Comply with the legal and regulatory requirements applicable to water, in addition to complying with all other requirements that Sacyr subscribes to in relation to the management of this resource. To prevent water pollution, minimising the alteration of water quality, as well as reducing discharges, guaranteeing the conservation of the environment and biodiversity. Integrate the conservation of biodiversity and natural capital into the Group's strategy, making it an important element in decision-making, in phases of project tendering, execution and operation Apply the mitigation hierarchy: Measure potential impacts on the environment to generate a positive or net balance on biodiversity.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to Net Positive Gain

☑ Commitment to a circular economy strategy

☑ Commitment to respect legally designated protected areas

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to avoidance of negative impacts on threatened and protected species

☑ Commitment to stakeholder engagement and capacity building on environmental issues

☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

Climate-specific commitments

☑ Commitment to net-zero emissions

☑ Commitment to not funding climate-denial or lobbying against climate regulations

Water-specific commitments

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to safely managed WASH in local communities

☑ Commitment to the conservation of freshwater ecosystems

☑ Commitment to water stewardship and/or collective action

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

8 - Quality, environment and energy management policy.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ UN Global Compact

☑ Race to Zero Campaign

☑ Science-Based Targets for Nature (SBTN)

☑ Science-Based Targets Initiative (SBTi)

☑ Task Force on Nature-related Financial Disclosures (TNFD)

☑ Task Force on Climate-related Financial Disclosures (TCFD)

(4.10.3) Describe your organization’s role within each framework or initiative

Sacyr is actively engaged in multiple climate-related initiatives and partnerships, each contributing to its commitment to sustainability and climate action: #PorelClima Community: Sacyr is part of this community that promotes climate action, providing tools to reduce greenhouse gas emissions and inspiring others to adopt good practices and innovative initiatives. The community encourages collective efforts to meet the objectives of the Paris Agreement. Climate Change Cluster: Sacyr is a member of the cluster led by Forética, Spain's representative of the World Business Council for Sustainable Development. The cluster facilitates meetings, knowledge exchange, and discussions on climate change issues, promoting leadership and action among its members. Race to Zero Campaign: Sacyr has joined the Race to Zero campaign, which aims to drive businesses, cities, regions, and investors towards a carbon-free recovery and a more inclusive and sustainable economy, aligning with the goals of the Paris Agreement. Spanish Green Growth Group (GECV): Sacyr, along with other Ibex 35 companies, participates in the GECV, a partnership dedicated to advancing environmental issues through public-private cooperation, knowledge generation, and advocating for favorable conditions for a low-carbon economy. MITERD Circular Economy Pact: Sacyr is a member of the MITERD Circular Economy Pact, which internalizes circular economy principles in the business sphere, emphasizing the creation of indicators to measure progress in this area, in line with the European Green Pact's goals. Nature Business Ambition: As part of Forética's initiative, Sacyr collaborates to promote action and build alliances for the development of sustainable cities in Spain, while also emphasizing the importance of public-private partnerships. Compromisos d'acció climática of the Catalan Climate Action Summit: Sacyr has embraced the Climate Action Commitments of the Catalan Climate Action Summit, committing to promote climate action within its organization and informing suppliers about relevant criteria. BREEAM Certification Advisory Board: Sacyr participates in the BREEAM Certification Advisory Board, addressing challenges in the built environment related to climate change, energy efficiency, circular economy, and renewable energy. Sustainable Cities 2030: Sacyr is part of Forética's 'Sustainable Cities 2030' initiative, aiming to foster private sector contributions and public-private partnerships for the development of sustainable cities in Spain. Science Based Targets Network (SBTN): Sacyr participates in the SBTN initiative, with Forética, which aims to equip businesses and cities with guidance to set science-based targets for all earth ecosystems, including biodiversity, water, land, and oceans. Business Ambition for 1.5°C: Sacyr aligns with the Business Ambition for 1.5°C campaign, setting science-based targets in its climate strategy to contribute to a 1.5°C aligned future. UN Global Compact: Sacyr is a part of the United Nations Global Compact, integrating its principles into company operations, with a focus on human rights, labor rights, the environment, and anti-corruption efforts. Task Force on Climate-related Financial Disclosures (TCFD): Sacyr follows TCFD guidelines for reporting sustainability-related information to assess climate-related risks and make informed decisions about capital allocation and risk management. Through active engagement in these diverse initiatives and partnerships, Sacyr demonstrates its strong commitment to climate action, sustainability, and responsible business practices.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

SACY-SPA-001-OFF Certificate.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

For the third consecutive year, the Spanish Climate Change Office (OECC) awarded us the triple "Calculo-Reduzco-Compenso 2023" badge, with Carbon Footprint Code: 2024-a1897and Compensation code 2024-c315. This recognition is received by the organizations that calculate and register their carbon footprint for at least four years, have a plan to reduce their emissions, act on their commitment to reduce emissions and take part in a carbon capture project.

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Sacyr ensures its activities align with the climate change approach, reducing risks, and fostering opportunities. The Corporate Climate Change Strategy, launched in 2021, covers all business areas, targets, and actions, including engagement. Updated in September 2022, it integrates SBTi targets and raises ambition, with 2020 as the baseline year. To align activities with our climate strategy, three committees review and approve actions. New activities must gain acceptance from at least one committee, ensuring alignment with our core strategy principles. 1. The Sustainability and Corporate Governance Committee is mainly responsible for supervising and proposing ESG policies. The committee is made up of a majority of independent directors of different business units. 2. The Sustainability Committee oversees developing and executing the actions related to sustainability within a strategy aligned with the ODS. This committee is chaired by the group's CEO, and is made up of the general corporate manager, the general HR managers, the general comms and sustainability management, the business legal department, the secretary of the board of directors, and the heads of other business areas. 3. The Management System Committee has to prepare a study and analysis of the context and stakeholders, analyze the System Review Report, carry out the final consolidation of risks and opportunities. Some examples of activities performed recently are the following: Following our statement commitment to Business Ambition for 1.5 and our SBTs, in Nov 2021, Sacyr adhered to the Race to Zero campaign of the United Nations to lead the drive towards a carbon-neutral economy. Being part of this initiative is a way of backing up the objective of moving towards a net zero economy as promoted by COP26 in which companies need to enlarge their contribution for the Paris Agreement. Following this, Sacyr has also developed a platform for physical climate related risk assessment during 2022 and will continue to work on this in the future. Moreover, within the context of being part of the Spanish Green Growth Group, the company developed the Best Practice Guidance for Corporate Climate Action Plans, presented in Glasgow, which recognizes the 12 most important elements considered to be best practices to develop a long-term climate action plan.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Royal Decree regulating the content of the reports on the estimation of the financial impact of risks associated with climate change for financial institutions, listed companies and other large companies.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Transparency and due diligence

☑ Mandatory environmental reporting

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Spain

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Sacyr in collaboration with the CEOE (Spanish Confederation of Business Organisations), has participated on the consultation related to the Draft Royal Decree regulating the content of reports on the estimation of the financial impact of risks associated with climate change for financial institutions. This regulation complies with law 7/21 on climate change which establishes reporting obligations for companies in order to incorporate information regarding the level of exposure to climate and carbon risks, and Sacyr has Drafted a document where the consensus comments have been included for the CEOE to be taken into consideration. The implementation of the new legislation, which mandates financial institutions, listed companies, and other large companies to submit an annual report on the financial impact of climate risks, will have a transformative effect on how Sacyr reports and addresses climate risks. The reporting requirements will extend to include information on the level of exposure to climate and carbon risks, as well as the strategies and objectives for mitigating these risks. This change in reporting will not only impact the way climate risks are reported but also how they are analysed and considered when establishing compensation and mitigation strategies in accordance with the law. Sacyr will need to adapt its climate strategy to comply with the new reporting requirements and ensure that climate risks are properly assessed and addressed. The company will be required to provide a description of the methodology used for estimating climate risks, the scenarios considered, and the main conclusions and recommendations derived from the analysis. By complying with the new reporting obligations, Sacyr will enhance its understanding of climate risks and their potential financial impacts. This will enable the company to develop more robust strategies for risk mitigation and compensation, aligning them with legal requirements and industry best practices. The change in reporting will contribute to the overall improvement of Sacyr's climate strategy, helping the company effectively manage and address climate risks in a transparent and accountable manner.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :SEOPAN: Association of Infrastructure Contractor and Concessionaires of Spain

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SEOPAN aims to encourage and defend the private initiative, a market economy, free enterprise in the construction sector, infrastructure and water technology concessions, and to protect the common interests of its affiliates before public administrations, institutions, and society, in addition to representing them both in Spain and abroad. The association considers environmental matters, covering as well as matters arising, climate-related issues aligned with the Paris Agreement goals. Sacyr is a member of SEOPAN's board of directors, which is the Association's governing and representative body, in accordance with the provisions and directives of the General Assembly. SACYR is one of the few members that have a Climate Change strategy in place since the end of 2020 with a clear rationale and focus on this

topic. With its board position, Sacyr aims to influence the association and its members to improve their performance on climate-related matters, bringing awareness to all of them. Since June 2022, Sacyr is involved in the circular economy working group.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :Spanish Green Growth Group: group that aims collaboration between companies and governments to create an efficient roadmap for a low-carbon economy

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Akin to the European Green Growth Group, the Spanish Group was created at a national level representing a wide range of sectors in order to gather different perspectives aiming to set a bilateral ongoing conversation between the government and private companies. The main purpose is to collect inputs on how to fight against climate change, support EU decarbonization policies, and evolve the economy into a more sustainable one. Sacyr, as a member company of the Spanish Green Growth Group, launched at COP26 the "Twelve keys for businesses on the path to decarbonization", a best practice guide to turn net zero emissions targets into climate action plans. In the past, the company participated as well in the publication "34 Examples of Green Economy", which reflects the change towards the sustainability of companies and the boosting of society. The project presented by Sacyr Water "Sustainable desalination for green growth" presented how the contribution of non-conventional resources, such as desalination, performed in a sustainable manner, may mitigate the effects of climate change on water storage. Technological advances also enable energy optimization of the process, minimizing the CO2 emissions, reducing costs and increasing our competitiveness.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ ESRS

☑ GRI

☑ IFRS

☑ TCFD

☑ TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Value chain engagement

☑ Biodiversity indicators

☑ Water accounting figures

☑ Water pollution indicators

☑ Content of environmental policies

(4.12.1.6) Page/section reference

The annual report includes information relevant to the company`s response to environmental issues including climate change, water and biodiversity. This can be found from page 215.

(4.12.1.7) Attach the relevant publication

(EN) CCAA+EINF 2024 Sacyr (210x297mm) v08.pdf

(4.12.1.8) Comment

Sacyr's Integrated Report is publicly available at: https://sacyr.com/en/shareholders-investors/economic-financial-information/annual-report/annual-report-financial-statements
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA APS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA Announced Pledges Scenario (APS) is a scenario that implies that all the climate commitments undertaken by governments around the world, including the Nationally Determined Contributions (NDCs) and the long-term net zero and other objectives, will be achieved in full and on time. The uncertainty lies in the possibility that not all governments will achieve their emissions reductions commitments. The difference in emissions between the STEPS and the APS scenarios from the IEA in highlights the "implementation gap" that exists between announced net zero pledges and the policy frameworks and specific measures that they require: pledges need to be underpinned by strong, credible policies and long-term plans to make them a reality.

(5.1.1.11) Rationale for choice of scenario

This is the sixth year that a climate change risks analysis has been carried out at Sacyr considering the Task Force on Climate Financial Disclosure recommendations for our direct operations (considering our three business units, therefore company-wide). For this reason, and in accordance with climate scenario analysis recommendations, different scenarios were chosen. While the assessment of physical climate risks is based on the IPCC RCP-SSP scenarios, the study of transition risks is based on scenarios developed by the International Energy Agency (IEA). We used the annual IEA analysis which is based on the latest energy data and market trends. This is based on the key dataset from the Global Energy and Climate Model (GEC Model) included in the latest edition of the annual World Energy Outlook report. We chose this model because it allows us to examine different scenarios, each based on different assumptions on how the energy system might respond to the current global energy crisis and evolve from it. By comparing these scenarios, we can determine which factors influence the various results and understanding the opportunities and challenges that might emerge in the time frames established in our Climate change Strategy.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Policy

☑ Reputation

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In general, the Water Risk Filter follows a three-level hierarchy: 1) indicator, 2) risk category, 3) risk type. This structure was put in place for the following reasons: 1. There is a general acceptance of these three broad "types" of corporate water risks1: Physical, Regulatory and Reputational risk. This helps to ensure consistency and aligned approaches to water risk assessments and offers users a familiar approach. 2. Employing a hierarchical framework that consists of not only broad risk types, but more specific risk categories (or sub-types), accomplishes four things: i. more comprehensive coverage within these broader risk types. For example, physical water risk comprises not only water scarcity, but also flooding, water quality, and ecosystem related risks. By dividing into these risk categories, it helps to consider these different dimensions within physical risk as an example. ii. Given that the Water Risk Filter operates at both the global and local (region or country) level, the risk type/category structure also ensures a level of consistency in coverage between global and local datasets, since indicators may vary. In other words, the category structure enables the flexibility of adopting different local indicators whilst maintaining a similar logical structure and output across datasets. iii. It allows a direct comparison of basin vs. operational risks of the same type or category. iv. It allows a differential number of indicators per category as well as for indicators to be added or removed in the risk categories while maintaining relative consistency from year to year. In line with the TCFD recommendations, SACYR uses the Water Risk Filter. The scenarios are based on the combination of the most relevant climate scenarios (IPCC Representative Concentration Pathways – RCP) and socio-economic scenarios (IIASA Shared Socioeconomic Pathways – SSP). More specifically, these scenarios are based on climate impact ensemble projections that account for climate (e.g., temperature, precipitation) and socio-economic variables (e.g., population, GDP), and represent the consequences and effects of climate and socio-economic changes on water resources. The optimistic scenarios represent a world with sustainable socio-economic development (SSP1) and ambitious reduction of GHG emissions (RCP2.6 /RCP4.5), leading to an increase of global mean surface temperature of approximately 1.5°C by the end of the 21st century.

(5.1.1.11) Rationale for choice of scenario

The main water-related impacts associated with the scenario 2030-2050 are: - Water stress (physical risk): restricted use of water as a resource, low production in projects, interruption of activities. Facilities affected are located in Chile. - Flooding (physical risk): delays in construction activities, increased maintenance and upkeep needs and disruption to infrastructure. Sacyr identifies different facilities affected by this risk mainly located in Colombia (Unión vial Camino del Pacífico, Concesionaria Vial Union del Sur, etc). Sacyr has mapped different opportunities that arise from the water-related impacts described above. For instance, the reduction of water consumption though the implementation of water reuse systems such as Amazon's logistics warehouse. It is estimated that this system has reduced the amount of water withdrawn from natural sources by 42 times compared to the traditional method. Scenario analysis has been useful to create a more resilient business with respect to different future scenarios on water resources. Sacyr considers different measures in a timeframe of 2030-2050 in response to the water-related outcomes. Sacyr's response to water stress is focused on the investment in projects related to the integral water cycle and desalination such as telemetering to detect leaks, the reverse osmosis process technology, etc. Other responses are related the integration of a Risk Management System (IRMS) to facilitate key business decision-making through a systemic and structured analysis of the risks inherent to our business. The main bodies responsible for Sacyr's Integrated Risk Management System (IRMS) are the BoD, the Audit and the Risk Committee. Regarding heavy rainfall and flooding, the focus is on sizing, hydraulic verification, and maintenance programmes for engineering works, expanding the content and scope of geotechnical studies, landslide protection and prevention

projects. The Quality, Environment and Energy Department is responsible for identifying the internal and external context of Sacyr and assessing climate change and water-related risks and opportunities, along with other relevant heads of relevant departments for each case. The Sustainability Committee is then in charge of review, debate and approve the context and stakeholder analysis and the identification and assessment of climate risks and opportunities.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA Net Zero Scenario assumes that the global energy sector will achieve net zero emissions of CO2 by 2050. This translates into the limitation of the increase of global temperature to 1,5C. The IEA recognizes that there are many possible paths to achieve net zero CO2 emissions globally by 2050 and many uncertainties that could affect any of those pathways; the NZE Scenario is therefore a path, and not the path to net zero emissions.

(5.1.1.11) Rationale for choice of scenario

This is the sixth year that a climate change risks analysis has been carried out at Sacyr considering the Task Force on Climate Financial Disclosure recommendations for our direct operations (considering our three business units, therefore company-wide). For this reason, and in accordance with climate scenario analysis recommendations, different scenarios were chosen. While the assessment of physical climate risks is based on the IPCC RCP-SSP scenarios, the study of transition risks is based on scenarios developed by the International Energy Agency (IEA). We used the annual IEA analysis which is based on the latest energy data and market trends. This is based on the key dataset from the Global Energy and Climate Model (GEC Model) included in the latest edition of the annual World Energy Outlook report. We chose this model because it allows us to examine different scenarios, each based on different assumptions on how the energy system might

respond to the current global energy crisis and evolve from it. By comparing these scenarios, we can determine which factors influence the various results and understanding the opportunities and challenges that might emerge in the time frames established in our Climate change Strategy.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA Stated Policies Scenario (STEPS) is designed to provide a sense of the prevailing direction of energy system progression, based on a detailed review of the current policy landscape. The STEPS provides a more conservative benchmark for the future than the Announced Pledges Scenario (APS), by not taking for granted that governments will reach all announced goals. Government announcements include some far-reaching targets, such as aspirations to achieve full energy access in a few years, to reform pricing regimes and, more recently, to reach net zero emissions. As with all the policies considered in the STEPS, these ambitions are not automatically incorporated into the scenario.

(5.1.1.11) Rationale for choice of scenario

This is the sixth year that a climate change risks analysis has been carried out at Sacyr considering the Task Force on Climate Financial Disclosure recommendations for our direct operations (considering our three business units, therefore company-wide). For this reason, and in accordance with climate scenario analysis recommendations, different scenarios were chosen. While the assessment of physical climate risks is based on the IPCC RCP-SSP scenarios, the study of transition risks is based on scenarios developed by the International Energy Agency (IEA). We used the annual IEA analysis which is based on the latest energy data and market trends. This is based on the key dataset from the Global Energy and Climate Model (GEC Model) included in the latest edition of the annual World Energy Outlook report. We chose this model because it allows us to examine different scenarios, each based on different assumptions on how the energy system might

respond to the current global energy crisis and evolve from it. By comparing these scenarios, we can determine which factors influence the various results and understanding the opportunities and challenges that might emerge in the time frames established in our Climate change Strategy.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessment uses 34 different models for shared socio-economic trajectories (SSPs), the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with the expected lifetime of each asset. These scenarios used for the assessment are SSP1-2.6, SSP2-4.5, and SSP5-8.5, which are derived from the Phase 6 database from the database of the sixth phase of the ACOCOA Model Coupled Model Intercomparison Project (CMIP6) database. A) SSP1-2.6: describes the best-case scenario, with stringent mitigation efforts to halve Greenhouse Gas (GHG) emissions by 2050 to keep global warming below 2°C. Only RCP 2.6 is in line with the 2015 Paris agreement. B) SSP2-4.5: shows a scenario in which important mitigation actions are carried out and, therefore, a peak of atmospheric emissions is reached around the year 2040 that begin to decrease afterwards. However, despite achieving a considerable reduction in emissions, global warming projected by the end of the century exceeds the limit of 2ºC established in the Paris Agreement. RCP 4.5 was chosen to portray a low emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. C) SSP5-8.5: shows a Business-as-Usual scenario, in which GHG emissions would continue to increase in the order of 4-5°C by 2100. It is the worst possible and it was chosen to portray a high emissions scenario using official climate projections of all the main countries where Sacyr operates for the medium-term time horizon. Since 2021, Sacyr also perform a quantitative analysis by using a tool for assessing the financial impact associated with physical risks related to climate change.

(5.1.1.11) Rationale for choice of scenario

Following TCFD recommendations, Sacyr uses climate scenarios in terms of governance, strategy, risk management, metrics, and objectives to assess risks and opportunities. For physical risks, this assessment is carried out in accordance with the different key variables, extreme indices and climate impact factors provided by the Intergovernmental Panel on Climate Change (IPCC), according to its Sixth Assessment Report, depending on the location of each of Sacyr's assets.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessment uses 34 different models for shared socio-economic trajectories (SSPs), the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with the expected lifetime of each asset. These scenarios used for the assessment are SSP1-2.6, SSP2-4.5, and SSP5-8.5, which are derived from the Phase 6 database from the database of the sixth phase of the ACOCOA Model Coupled Model Intercomparison Project (CMIP6) database. A) SSP1-2.6: describes the best-case scenario, with stringent mitigation efforts to halve Greenhouse Gas (GHG) emissions by 2050 in order to keep global warming below 2°C. Only RCP 2.6 is in line with the 2015 Paris agreement. B) SSP2-4.5: shows a scenario in which important mitigation actions are carried out and, therefore, a peak of atmospheric emissions is reached around the year 2040 that begin to decrease afterwards. However, despite achieving a considerable reduction in emissions, the global warming projected by the end of the century exceeds the limit of 2ºC established in the Paris Agreement. RCP 4.5 was chosen to portray a low emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. C) SSP5-8.5: shows a Business-as-Usual scenario, in which GHG emissions would continue to increase in the order of 4-5°C by 2100. It is the worst possible and it was chosen to portray a high emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. Since 2021, Sacyr also performs a quantitative analysis by using a tool for assessing the financial impact associated with physical risks related to climate change.

(5.1.1.11) Rationale for choice of scenario

Following TCFD recommendations, Sacyr uses climate scenarios in terms of governance, strategy, risk management, metrics, and objectives to assess risks and opportunities. For physical risks, this assessment is carried out in accordance with the different key variables, extreme indices and climate impact factors provided by the Intergovernmental Panel on Climate Change (IPCC), according to its Sixth Assessment Report, depending on the location of each of Sacyr's assets.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessment uses 34 different models for shared socio-economic trajectories (SSPs), the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with the expected lifetime of each asset. These scenarios used for the assessment are SSP1-2.6, SSP2-4.5, and SSP5-8.5, which are derived from the Phase 6 database from the database of the sixth phase of the ACOCOA Model Coupled Model Intercomparison Project (CMIP6) database. A) SSP1-2.6: describes the best-case scenario, with stringent mitigation efforts to halve Greenhouse Gas (GHG) emissions by 2050 in order to keep global warming below 2°C. Only RCP 2.6 is in line with the 2015 Paris agreement. B) SSP2-4.5: shows a scenario in which important mitigation actions are carried out and, therefore, a peak of atmospheric emissions is reached around the year 2040 that begin to decrease afterwards. However, despite achieving a considerable reduction in emissions, the global warming projected by the end of the century exceeds the limit of 2ºC established in the Paris Agreement. RCP 4.5 was chosen to portray a low emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. C) SSP5-8.5: shows a Business-as-Usual scenario, in which GHG emissions would continue to increase in the order of 4-5°C by 2100. It is the worst possible and it was chosen to portray a high emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. Since 2021, Sacyr also performs a quantitative analysis by using a tool for assessing the financial impact associated with physical risks related to climate change.

(5.1.1.11) Rationale for choice of scenario

Following TCFD recommendations, Sacyr uses climate scenarios in terms of governance, strategy, risk management, metrics, and objectives to assess risks and opportunities. For physical risks, this assessment is carried out in accordance with the different key variables, extreme indices and climate impact factors provided by the Intergovernmental Panel on Climate Change (IPCC), according to its Sixth Assessment Report, depending on the location of each of Sacyr's assets.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessment uses 34 different models for shared socio-economic trajectories (SSPs), the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with the expected lifetime of each asset. These scenarios used for the assessment are SSP1-2.6, SSP2-4.5, and SSP5-8.5, which are derived from the Phase 6 database from the database of the sixth phase of the ACOCOA Model Coupled Model Intercomparison Project (CMIP6) database. A) SSP1-2.6: describes the best-case scenario, with stringent mitigation efforts to halve Greenhouse Gas (GHG) emissions by 2050 to keep global warming below 2°C. Only RCP 2.6 is in line with the 2015 Paris agreement. B) SSP2-4.5: shows a scenario in which important mitigation actions are carried out and, therefore, a peak of atmospheric emissions is reached around the year 2040 that begin to decrease afterwards. However, despite achieving a considerable reduction in emissions, global warming projected by the end of the century exceeds the limit of 2ºC established in the Paris Agreement. RCP 4.5 was chosen to portray a low emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. C) SSP5-8.5: shows a Business-as-Usual scenario, in which GHG emissions would continue to increase in the order of 4-5°C by 2100. It is the worst possible and it was chosen to portray a high emissions scenario using official climate projections of all the main countries where Sacyr operates for the medium-term time horizon. Since 2021, Sacyr also perform a quantitative analysis by using a tool for assessing the financial impact associated with physical risks related to climate change.

(5.1.1.11) Rationale for choice of scenario

Following TCFD recommendations, Sacyr uses climate scenarios in terms of governance, strategy, risk management, metrics, and objectives to assess risks and opportunities. For physical water risks, this assessment is carried out in accordance with the different RCP scenarios, key variables, extreme indices and climate impact factors provided by the Intergovernmental Panel on Climate Change (IPCC), according to its Sixth Assessment Report, depending on the location of each of Sacyr's assets.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessment uses 34 different models for shared socio-economic trajectories (SSPs), the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with the expected lifetime of each asset. These scenarios used for the assessment are SSP1-2.6, SSP2-4.5, and SSP5-8.5, which are derived from the Phase 6 database from the database of the sixth phase of the ACOCOA Model Coupled Model Intercomparison Project (CMIP6) database. A) SSP1-2.6: describes the best-case scenario, with stringent mitigation efforts to halve Greenhouse Gas (GHG) emissions by 2050 in order to keep global warming below 2°C. Only RCP 2.6 is in line with the 2015 Paris agreement. B) SSP2-4.5: shows a scenario in which important mitigation actions are carried out and, therefore, a peak of atmospheric emissions is reached around the year 2040 that begin to decrease afterwards. However, despite achieving a considerable reduction in emissions, the global warming projected by the end of the century exceeds the limit of 2ºC established in the Paris Agreement. RCP 4.5 was chosen to portray a low emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. C) SSP5-8.5: shows a Business-as-Usual scenario, in which GHG emissions would continue to increase in the order of 4-5°C by 2100. It is the worst possible and it was chosen to portray a high emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. Since 2021, Sacyr also performs a quantitative analysis by using a tool for assessing the financial impact associated with physical risks related to climate change.

(5.1.1.11) Rationale for choice of scenario

Following TCFD recommendations, Sacyr uses climate scenarios in terms of governance, strategy, risk management, metrics, and objectives to assess risks and opportunities. For physical water risks, this assessment is carried out in accordance with the different RCP scenarios, key variables, extreme indices and climate impact factors provided by the Intergovernmental Panel on Climate Change (IPCC), according to its Sixth Assessment Report, depending on the location of each of Sacyr's assets.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessment uses 34 different models for shared socio-economic trajectories (SSPs), the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with the expected lifetime of each asset. These scenarios used for the assessment are SSP1-2.6, SSP2-4.5, and SSP5-8.5, which are derived from the Phase 6 database from the database of the sixth phase of the ACOCOA Model Coupled Model Intercomparison Project (CMIP6) database. A) SSP1-2.6: describes the best-case scenario, with stringent mitigation efforts to halve Greenhouse Gas (GHG) emissions by 2050 in order to keep global warming below 2°C. Only RCP 2.6 is in line with the 2015 Paris agreement. B) SSP2-4.5: shows a scenario in which important mitigation actions are carried out and, therefore, a peak of atmospheric emissions is reached around the year 2040 that begin to decrease afterwards. However, despite achieving a considerable reduction in emissions, the global warming projected by the end of the century exceeds the limit of 2ºC established in the Paris Agreement. RCP 4.5 was chosen to portray a low emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. C) SSP5-8.5: shows a Business-as-Usual scenario, in which GHG emissions would continue to increase in the order of 4-5°C by 2100. It is the worst possible and it was chosen to portray a high emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon. Since 2021, Sacyr also performs a quantitative analysis by using a tool for assessing the financial impact associated with physical risks related to climate change.

(5.1.1.11) Rationale for choice of scenario

Following TCFD recommendations, Sacyr uses climate scenarios in terms of governance, strategy, risk management, metrics, and objectives to assess risks and opportunities. For physical water risks, this assessment is carried out in accordance with the different RCP scenarios, key variables, extreme indices and climate impact factors provided by the Intergovernmental Panel on Climate Change (IPCC), according to its Sixth Assessment Report, depending on the location of each of Sacyr's assets.
[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply
☑ Risk and opportunities identification, assessment and management
☑ Strategy and financial planning
☑ Resilience of business model and strategy
☑ Capacity building
☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:
☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The results of the climate scenario analysis have informed the decision to implement internal carbon pricing, enhancing our business model's resilience. Carbon pricing is an instrument that we use organization-wide to consider the greenhouse gas emissions generated in our projects and decisions for the various transition scenarios. This tool allows us to stay ahead of regulations, exceed the expectations of our stakeholders and foster investment in sustainable activities and energy efficiency in our organization. We calculate an internal carbon price for each project, region or procurement of different energy sources.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The results of the water scenario analysis revealed an important water scarcity risk specially in the integral water cycles activity in Spain and Chile which has informed the decision to further develop leak reduction plans on all networks managed by Sacyr as part of the water risk management strategy. As example, in the integral water cycles in Chile the implemented measures to achieve the objective of reducing leaks are de following: • Sectorization of the network. • Pressure management through regulating valves. • Leak detection and repair. • Installation of flow meters in tanks. • Replacing of flow meters. In our integral water cycle in Santa Cruz de Tenerife (Spain) we are implementing a Strategic Projects for Economic Recovery and Transformation of Digitalization that means the digitalization of the whole water network of the municipality of Santa Cruz de Tenerife. Thanks to this project we will have valuable data on the operation of the entire network, reduce water losses in the network and improve the response to possible incidents.
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, but we plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Sacyr might not explicitly commit to ceasing all spending on fossil fuel expansion due to industry dependencies, a focus on their core business, and the complexity of such commitments. We prioritize incremental sustainability goals and aligning with industry standards, but we include as part of our transition plan a minimization of the use of fossil fuels.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Feedback from shareholders on our climate transition plan is collected through their yearly review and approval of two key documents: The Annual Remuneration Report, which directly links to the climate transition plan through the clear incentives established for the top management regarding emission reduction in line with 1.5°C. The Annual Integrated Report, which present the progress made during the reporting year on the climate transition plan's targets and action plan. As stated in our "Right of Information" documents, shareholders can ask questions and provide feedback on the progress made against our climate Transition plan to make an informed decision. As the transition plan's implementation is ongoing and its actions and milestones potentially continually adjusted, further feedback is expected to be requested and received from shareholders with certain frequency.

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Sacyr's transition plan is structured around the four broad areas of action identified in our Climate Change Strategy: energy efficiency, renewable energy, sustainable mobility and the rest of the value chain. Our action in each of these four areas is motivated by the following assumptions: - Energy efficiency: Energy management is crucial for our sustainable development as resources are becoming scarcer and energy costs are likely to rise. Energy efficiency carries financial advantages in addition to the environmental ones. - Renewable energy: The world is stirring away from fossil energy sources and towards renewables due to emissions reduction targets and consumers awareness. Costs of renewable electricity might become more competitive than those of electricity generated from fossil sources. - Sustainable mobility: the urban mobility landscape is evolving, with new regulations on low emission zones especially in and around major cities. Citizens are becoming more aware of health problems related to fossil fuel-based transport, and the technology will improve, and costs will lower, supporting us in our goal of achieving a fleet of hybrid and electric vehicles. - Value chain: Collaboration with all our partners is key to achieving our common decarbonization goals. The transition plan comprises around 100 projects carried out by Sacyr's various business units in all the locations where we are present. These projects are coordinated through various working groups, made up of specialists representing the different Sacyr Group companies, and therefore are dependent on the collaboration and commitment of our teams.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

In 2024 the progress made against the objectives of our transition plan will be measured through a series of KPIs in each one of our four areas of action. Energy efficiency: We continue to work on proposing energy saving measures in our facilities. We also renewed ISO 50001 certification for all our operations. As of 2024, a 74,012tCO2e reduction was achieved compared to our 2020 baseline. Going forward, this line of action is projected to generate an additional saving of 22tCO2e by 2030, to achieve our objective of scopes 1 and 2 included in the Climate Change Strategy. This year, we made noticeable progress on our energy efficiency targets, achieving a 270265MWh reduction in consumption, equal to 11302tCO2e. Renewable energy: In 2024, 36% (27% in 2023) of our energy consumption was from renewable sources. Our main initiative in this area is to consume electricity with GO in projects located in Spain (36% of the electricity we consume has this accreditation). As of 2024, a 28,621tCO2e reduction was achieved compared to our 2020 baseline. Through this approach, we anticipate a total reduction of 174,260 tCO2 eq by 2030 compared to 2020 levels, aligning with our Scope 1&2 goal. Sustainable mobility: At Sacyr, we encourage low-emission transportation by promoting shared mobility solutions and progressing the electrification and hybridization of our vehicle fleet. As of 2024, a 32,395tCO2e reduction in Scope 1 emissions was achieved compared to our 2020 baseline. Going forward, this strategy is projected to cut emissions by an additional 1,670tCO2 eq, supporting our Scope 1 target for 2030. The Corporate Department's managed fleet has steadily increased its share of low-emission vehicles, incorporating more hybrid and electric models. This initiative, under continuous monitoring, will remain in progress through at least 2030. In 2024, the share of vehicles with these features climbed to 28% (24% last year), enabling a reduction in emissions tied to diesel A consumption of 278tCO2e in 2024 compared to 2023. The percentage of vehicles relying on this fossil fuel dropped from 68% to 59% over the same period, overall achieving a reduction. Value chain: To address emissions across the entire value chain, we've adopted a holistic strategy aimed at influencing the full life cycle of our diverse operations to meet our Scope 3 target for 2030. In particular, we are advancing decarbonization efforts within our waste management operations. Across all construction projects, we encourage the on-site reuse of excavated soil and seek secondary uses for surplus excavation materials to keep them out of landfills. Additionally, we favor waste treatment methods that reduce emissions by boosting reuse, recycling, and recovery rates. As of 2024, a 185,547tCO2e reduction was achieved compared to our 2020 baseline thanks to waste management reduction, above the initial projection of 102,766tCO2eq to be reduced by 2030.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

(EN) CCAA+EINF 2024 Sacyr (210x297mm) v08.pdf,(EN) CCAA+EINF 2024 Sacyr (210x297mm) v08.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Water

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

At Sacyr, we are committed to continuous improvement in water resource management, and we have set a goal to achieve this: to reduce own water consumption across all our activities by at least 5% by 2027, in areas of both high and low water stress. Furthermore, by means of the Environmental Management System implemented according to ISO 14001 we set targets for water consumption reduction, discharge quality improvement and reduction of water loss due to leaks in the supply to communities. These measures reduce our impact on water availability and quality. Based on our processes and fostering the rational and sustainable use of this resource, we measure our water footprint to ascertain, identify and assess our potential impacts in connection with fresh water and sea water. Our water footprint encompasses all aspects relating to the natural environment, human health, and water resources. This assessment is carried out in accordance with ISO 14046 "Environmental management". Water footprint. Principles, requirements, and guidelines". To achieve our commitment to reduce impacts on fresh water and sea water we have defined a series of actions to carry out around our operations such as water recycling and reuse, rainwater use, water treatment activities, and more.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

The use of lower emissions sources of energy at a national level have been identified as an opportunity for Sacyr. The building of new renewable energy generation infrastructure is increasingly included in the strategic plans of countries against climate change, a service that Sacyr provides. In Spain, the Spanish Climate Change and Energy Transition law (7/2021) stated that, by 2030, final energy consumption should account for at least 42% of renewables and that the country's electricity generation should come from 74% of renewable sources This generates a need for new infrastructure, a potential source of projects and therefore revenue for Sacyr. This is particularly true for solar plants in which we have great experience, considering that the amount of photovoltaic power yet to be installed by 2030 to achieve the target is significant for a 10 years period and could generate up to +80-90% increase in revenue for this particular service. Our strategy is to assert Sacyr's position as a leader in the field of renewable energy generation facilities in Spain through communication campaigns and enhanced contacts with local authorities and investors looking at developing such projects.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Sacyr has also taken into consideration value chain risks and opportunities for the implementation of their strategy. Physical climate and water risks related to extreme weather events, may affect Sacyr's supply chain due to delays in the provision of materials. For example, acute precipitation events resulting in landslides and inundation are already occurring due to heavy or persistent rain, especially in our Latin America value chain (Colombia, or Peru). In these occasions, Sacyr has experienced delays in the completion of projects. To mitigate the risk of delays, Sacyr has identified the opportunity of using more efficient production and distribution processes, and reducing costs associated with such processes. Another opportunity identified is the use of new and more efficient technology throughout the value chain, this can represent a reduction of resource consumption, that would also reduce associated costs. The magnitude of impact could be quantified as the losses due to delays in projects' timetables. Considering this is a problem we may face again in the short term, our most substantial decision made in this regard was to develop stronger eventuality plans for construction in those areas and always secure back-up suppliers. (Horizon: medium-term)

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Sacyr carries out R&D initiatives considering the new realities of climate change, to come up with solutions to reduce risks and strengthen opportunities in the short, medium and long term. Probably the most substantial decision made in this regard was the launch in 2018 of the company-wide initiative Sacyr Circular through which employees were able to submit ideas to promote the efficient use of natural resources, as well as the use of materials' flows, energy and waste to generate more profitable and sustainable businesses. In 2019, we carried out the search for solutions to implement the winning project of the 2018 edition of the campaign, and in March 2020 we created a circular projects catalogue. The company is indeed currently integrating the new lines of the Spanish Circular Economy Strategy to continue transforming its development and growth model into an innovative, competitive, and sustainable model. Accordingly, it is worth noting that 71% of our innovation projects currently have a sustainable approach. Sacyr was indeed awarded the 2022 National Innovation and Design Prize in the Large Company category. The Ministry of Science and Innovation recognized our business model based on innovation and a new approach to rolling out infrastructures and services. Sacyr has a big commitment to open innovation, and this is translated to two major initiatives: Sacyr Ingenium, this is a collective intelligence platform for employees, and Sacyr iChallenges, this is aimed at solving the business challenges posed by the company (open innovation). The number of employees involved in innovation projects in 2024 reached 368 (267 in 2023), and 12,8M € were invested, which means that 10% of our net profit is reinvested in innovation. Among the various

projects developed, new types of climate resilient infrastructure were designed and tested, as well as new water circularity technologies. (Horizon: short, medium and long term)

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Sacyr is exposed to a wide variety of climate-related risks and opportunities inherent to the different activities that the company carries out throughout its business areas, as well as the diverse geographical areas where it operates. During operations, the company experiences impact derived from climate-related risks such as delays and needs for reconstruction due to extreme weather event. By this means, we aim to decarbonize our operations, mitigate risks not only for ourselves but third parties and contribute globally to the climate change fight. However, climate issues also pose opportunities for new operations and contracts in the medium term, in fact, the most substantial strategic decision recently taken relates to an upcoming renewable energies business unit that is starting its operations. Sacyr has identified yet another opportunity by implementing the replacement of vehicles that consume energy from fossil fuels with vehicles that run on renewable energy. The magnitude of the impact could be quantified as the cost of implementing mitigation and adaptation measures in operations, and the revenues obtained from new operations derived from climate-related opportunities. (Horizon: medium term)
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Assets

☑ Acquisitions and divestments

☑ Revenues
☑ Direct costs
☑ Capital allocation
☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply
☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply
☑ Climate change
☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Sacyr's strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met, therefore climate-related risks and opportunities have influenced our short-medium term financial planning. i) Revenues (Horizon: short-term) The increasing need for low carbon products and services, as well as efficient and sustainable infrastructures allow us to access new contracts and an increase in revenues. Since 2021, our commitment was also made evident following the creation of a new division called Sacyr Green, as a commitment to emerging, innovative and sustainable businesses with a focus on the circular economy and energy efficiency. As an example, the demand for certified sustainable buildings is growing and as of 2023 Sacyr was working on delivering 22 such projects, including 12 BREEAM certified buildings and 5 LEED certified buildings. ii) Assets, acquisitions and divestments, capital expenditures, capital allocation (Horizon: medium-term) Sacyr analyses climate-related risks and opportunities in the study of new acquisitions and divestments, influencing capital allocations and capital expenditures. Indeed, physical climate risks have a clear potential impact on Sacyr's type of assets, so climate-related issues are always considered both for existing and potential new infrastructures. Sacyr has set a growth strategy based on projects related to the integral water cycle, circular economy and renewable energy generation, for which we have created Sacyr Renewable Concessions business line, boosting investments in, for example a desalination plant that has its own renewable energy supply (Perth, Australia). iii) Direct costs (Horizon: short-term) Regarding direct costs, climate change consequences such as increase in temperatures or extreme weather events, as well as emerging regulation such as severing energy consumption, influence Sacyr's operating costs due to delays and repairs of damages caused. However, the company has insurance policies that cover some climate events. Back in 2021, Sacyr renewed its international Corporate Environmental Civil Liability insurance program to cover all Group subsidiaries. This environmental civil liability insurance program sufficiently complies with the

qualitative and quantitative requirements set out in the laws applicable in each country, and the compensation limit for the Insurance Program is €40 million per loss event, and €75 million per policy term.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy ☑ Other methodology or framework	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:
☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

16485076.17

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

4.24

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

40

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

75

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

78.91

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

21.09

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

We see the EU Taxonomy as a tool that allows us to continue advancing in the transformation of our business model, in line with our commitment to sustainability as embodied in our Strategic Plan. According to this new classification of economic activities, a substantial contribution to climate change mitigation means levels of performance that are aligned with limiting the increase in temperature to 1.5ºC. Through our strategic priorities, their implementation allows us to redirect capital flows towards more sustainable businesses, identifying new investment opportunities. Likewise, the existence of a common classification provides us with greater transparency in internal management and communication, measuring the sustainability of our business in relation to the substantial contribution of our activities to sustainable development and the generation of value, both for society and for the rest of our stakeholders. Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021, by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered to avoid false accounting of the associated financial KPIs. Identification and analysis of the Group's activities. Companies have been identified whether, based on their corporate purpose, they could fit into the activities potentially eligible for Taxonomy. Due to the structure of the Sacyr Group, those companies that carry out different types of activities have been analyzed down to the minimum level of management, where appropriate, contract or project to individually assess the activity itself and therefore its eligibility. Accounting metrics. In accordance with Delegated Regulation (EU) 2021/2178 on disclosure of Taxonomy information, the accounting criteria to be considered when calculating the numerator and denominator of eligible and ineligible INCN and CapEX: • INCN, has been calculated as the share of net turnover derived from products or services, including intangibles, associated with economic activities that comply with the taxonomy (numerator), divided by net turnover (denominator). • CapEX, covers additions to tangible and intangible assets during the relevant financial year before depreciation, amortization and any revaluations for the relevant financial year, excluding changes in fair value. One of the Group's main activities is related to the transportation sector, representing more than half of Sacyr's eligible activity. In addition, through companies such as Sacyr Facilities, we also undertake projects for the renovation, maintenance and repair of facilities with the aim of making them more efficient (insulation, energy efficiency, photovoltaic panels, recharging points, etc). Lastly, the portfolio of potentially eligible activities is completed with healthcare and social services, mainly provided by Sacyr Social, activities related to the generation of renewable energy (biomass plants, solar parks, photovoltaic parks, etc) and the construction and maintenance of electrical substations (Sacyr Concesiones Renovables) and, to a lesser extent, the development of IT. The analysis shows that 79.97% of the Sacyr Group's turnover and 78.9% of its CapEX are eligible and 38.09% of its turnover and 4.24% of the CapEX are Taxonomy-eligible and aligned. Consistent with the previous year, these figures ratify the enormous potential of our business model, present in key sectors for the global economy and which can contribute significantly to reducing GHG emissions and are cemented by means of the alignment of the contribution to climate change mitigation made by Sacyr.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

1741153136.95

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

38.09

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

50

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

75

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

79.97

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

20.03

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

We see the EU Taxonomy as a tool that allows us to continue advancing in the transformation of our business model, in line with our commitment to sustainability as embodied in our Strategic Plan. Through our strategic priorities, their implementation allows us to redirect capital flows towards more sustainable businesses, identifying new investment opportunities. Likewise, the existence of a common classification provides us with greater transparency in internal management and communication, measuring the sustainability of our business in relation to the substantial contribution of our activities to sustainable development and the generation of value, both for society and for the rest of our stakeholders. Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021, by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered to avoid false accounting of the associated financial KPIs. Identification and analysis of the Group's activities. Companies have been identified whether, based on their corporate purpose, they could fit into the activities potentially eligible for Taxonomy. Due to the structure of the Sacyr Group, those companies that carry out different types of activities have been analyzed down to the minimum level of management, where appropriate, contract or project to individually assess the activity itself and therefore its eligibility. Accounting metrics. In accordance with Delegated Regulation (EU) 2021/2178 on disclosure of Taxonomy information, the accounting criteria to be considered when calculating the numerator and denominator of eligible and ineligible INCN and CapEX: • INCN, has been calculated as the share of net turnover derived from products or services, including intangibles, associated with economic activities that comply with the taxonomy (numerator), divided by net turnover (denominator). • CapEX, covers additions to tangible and intangible assets during the relevant financial year before depreciation, amortization and any revaluations for the relevant financial year, excluding changes in fair value. One of the Group's main activities is related to the transportation sector, representing more than half of Sacyr's eligible activity. In addition, through companies such as Sacyr Facilities, we also undertake projects for the renovation, maintenance and repair of facilities with the aim of making them more efficient (insulation, energy efficiency, photovoltaic panels, recharging points, etc). Lastly, the portfolio of potentially eligible activities is completed with healthcare and social services, mainly provided by Sacyr Social, activities related to the generation of renewable energy (biomass plants, solar parks, photovoltaic parks, etc) and the construction and maintenance of electrical substations (Sacyr Concesiones Renovables) and, to a lesser extent, the development of IT. The analysis shows that 79.97% of the Sacyr Group's turnover and 78.91% of its CapEX are eligible and 38.09% of its turnover and 4.24% of the CapEX are Taxonomy-eligible and aligned. Consistent with the previous year, these figures ratify the enormous potential of our business model, present in key sectors for the global economy and which can contribute significantly to reducing GHG emissions, and are cemented by means of the alignment of the contribution to climate change mitigation made by the Sacyr Group's activities.
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation using solar photovoltaic technology

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

80414188.17

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.76

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 2

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation from wind power

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

289409.89

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.01

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

1162.43

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 3

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation from bioenergy

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

14926.32

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

60321.31

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.02

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 4

(5.4.2.1) Economic activity

Select from:

☑ Construction, extension and operation of water collection, treatment and supply systems

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

42995623.63

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.94

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

2393490.74

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.62

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 5

(5.4.2.1) Economic activity

Select from:

☑ Construction, extension and operation of waste water collection and treatment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

14594072.05

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.32

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

513698.44

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.13

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 6

(5.4.2.1) Economic activity

Select from:

☑ Operation of personal mobility devices, cycle logistics

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

4541.38

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

49033.47

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.01

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 7

(5.4.2.1) Economic activity

Select from:

☑ Infrastructure for personal mobility, cycle logistics

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

43121905.05

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.94

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 8

(5.4.2.1) Economic activity

Select from:

☑ Infrastructure for rail transport

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

668613088

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

14.63

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

1412805.25

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.36

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 9

(5.4.2.1) Economic activity

Select from:

☑ Infrastructure enabling low-carbon road transport and public transport

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

63340523

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.39

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf,(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 10

(5.4.2.1) Economic activity

Select from:

☑ Infrastructure enabling low-carbon water transport

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

8239225.11

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.18

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

0.11

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 11

(5.4.2.1) Economic activity

Select from:

☑ Low carbon airport infrastructure

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

26603312.93

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.58

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

10130664.06

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

2.61

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf,(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 12

(5.4.2.1) Economic activity

Select from:

☑ Construction of new buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

657299720.1

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

14.38

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

1082830.99

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.28

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 13

(5.4.2.1) Economic activity

Select from:

☑ Renovation of existing buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

7232753.54

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.16

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 14

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

950388.76

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.02

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

0

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 15

(5.4.2.1) Economic activity

Select from:

☑ Close to market research, development and innovation

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

685086.22

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.01

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 16

(5.4.2.1) Economic activity

Select from:

☑ Desalination

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

58992953.34

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.29

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

85752.96

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.02

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 17

(5.4.2.1) Economic activity

Select from:

☑ Computer programming, consultancy and related activities

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

915.06

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf

Row 18

(5.4.2.1) Economic activity

Select from:

☑ Flood risk prevention and protection infrastructure

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Transitional activity

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

67761418.09

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.48

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

754401.35

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.19

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2023, we carried out the analysis, review and classification of the contracts active in 2024 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

(EN) CCAA+EINF 2024 Sacyr - Taxonomy.pdf
[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

Our human rights policy and the Sacyr Group Code of Conduct establish our commitment to the development of our business and professional activities, in accordance with the legislation in place in every location where we operate. We promote and foster the same commitment among contractors, subcontractors and suppliers. We take part in numerous international initiatives such as the International Labour Organization's Tripartite Declaration, the OECD Guidelines and the United Nations Universal Declaration of Human Rights.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021, by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered to avoid false accounting of the associated financial KPIs. We see the EU Taxonomy as a tool to continue advancing in the transformation of our business model, tackling global challenges as an active part of the solution, and in line with our commitment to sustainability as embodied in our Strategic Plan and the Sacyr Sustainable Action Plan. Further development of the standard (potential changes or FAQs from the European Commission), sector-specific positions, implementation guidelines, and the future publication of the remaining environmental objectives could ultimately change our current analysis. In that case, Sacyr would update the results reported in 2024 accordingly.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ Yes

[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

73.02

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

12.57

(5.9.3) Water-related OPEX (+/- % change)

10.43

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

3.24

(5.9.5) Please explain

Capital expenditure in 2024 has increased by 73.02% compared to 2023, due to a greater investment in new equipment and facilities and renovation of existing equipment, for example in the EMMASA integrated water cycle. In 2025, this expenditure is expected to increase due to the award of new contracts of operation and maintenance of integrated water cycle, waste-water treatment plants and desalination plants. Operating investment has increased in comparison with 2023 (comparable activity) and it is also expected to increase in 2025 due to the award of new water-related contracts. The anticipated forward trend for 2025, both for CAPEX and OPEX, has been calculated based on compound annual growth rates in line with Sacyr's 2024–2027 Strategic Plan, which projects a 43% increase in revenue and a 70% increase in EBITDA by 2027 in our Sacyr Agua business line.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive energy efficiency

☑ Drive low-carbon investment

☑ Incentivize consideration of climate-related issues in decision making

☑ Identify and seize low-carbon opportunities

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment with the price of a carbon tax

☑ Alignment with the price of allowances under an Emissions Trading Scheme

☑ Benchmarking against peers

☑ Scenario analysis

☑ Other, please specify :World Bank recommendations Sector specific, region and continent prices Energy Attribute Certificate (EAC) prices

(5.10.1.4) Calculation methodology and assumptions made in determining the price

At Sacyr, we use two methods, Shadow Carbon Pricing and Implicit Carbon Pricing, to calculate our Internal Carbon Price in all our activities and geographies. This internal framework enhances our decision-making by factoring in the selection of renewable energy sources (scopes 1 and 2), as it integrates the cost of carbon emissions into our assessments. This approach allows us to evaluate both the economic feasibility and environmental impact of our energy choices. Shadow Carbon Pricing is calculated by analyzing the price of voluntary carbon markets, location, sectors, the evaluation of the expenses incurred to avoid unwanted environmental impacts or jeopardizing revenues. This method allows us to foresee future risks and regulations, improving decision making and strengthening our commitment to sustainability. It can be considered an additional cost when it comes to selecting projects, managing risks, proposing offers, etc. Our current average price is €97.12/t CO2 eq and, considering the various IEA scenarios used in our risk and opportunity management processes (Stated Policies, Announced Pledges, Net Zero Emissions by 2050), we have different shadow prices we can apply to our analysis of risks and opportunities. The Implicit Carbon Pricing method is calculated based on the costs associated with our emissions reduction targets, including the purchase of renewable energy and energy efficiency improvements. According to our latest research, this price is €23.98/tCO2eq.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

Our Shadow Carbon Pricing is calculated for each project by analyzing the price of voluntary carbon markets, location, sectors, the evaluation of the expenses incurred to avoid unwanted environmental impacts or jeopardizing revenues. Therefore, the price varies depending on the location of the project it is applied to.

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

The final shadow price is the result of attributing a percentage the recommendation from the World Bank, the average price use in the sector, the maximum rice peers are using, the social cost, the price set on the region, the competition price, the cost of instruments, and finally the price of carbon in regulated markets. Taken all these different features into account this shadow price is settled and reviewed annually. To calculate it we use a formula which returns us a table with the different prices by sectors and geographical areas, making the Shadow Price adapt as best as possible to all circumstances (differentiated pricing).

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

84.96

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

206.12

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Operations

☑ Product and R&D

☑ Risk management

☑ Opportunity management

☑ Public policy engagement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The shadow price is an internal price of carbon, whose purpose is to anticipate future risks, thus helping to improve forecasting when studying the viability of a project. It also helps us anticipate the regulation of greenhouse gases. It is considered when selecting projects, managing risks, proposing offers, etc, as an extra cost. The Shadow Price is used as an extra expense when calculating the Net Present Value of projects. The Shadow Price is therefore applied when studying the feasibility of an infrastructure project or an investment. In the formula to calculate the net present value of a project, the Shadow Price, multiplied by the tons of CO2, is considered as an expense. This expense is not direct, but it helps us to be proactive in terms of future risks derived from the increase in the cost of emissions. The project is analyzed twice: once without considering the price of carbon, and once considering it. Another way to use it is from the strategic and risk management approach. Depending on the NPV result, we can decide whether to accept, reject or mitigate this price. The aim is to use this price in the Sacyr group's project selection processes with a medium- and long-term horizon, to promote investments in low-emission projects and thus reduce scope 1 and 2 emissions. The use of internal carbon pricing is relatively new in our company, so we recognize the importance of periodically reviewing its impact against its original intentions to refine its approach if needed to better meet future goals. Notably, as an example of its use, within the evaluation of the deployment of Perth's desalination plant, the impact of

emissions was considered and lead to the construction of a nearby solar plant and a wind farm to supply its energy. Similar approaches were taking on our desalination plants in Algeria and Oman.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water ☑ Plastics
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water ☑ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Sacyr considers that all its Tier 1 suppliers potentially maintain a relevant interaction with the environment, either through direct impacts or due to their dependence on natural resources, and therefore all Tier 1 suppliers are assessed. The company establishes evaluation criteria to identify suppliers with significant dependencies and/or relevant environmental impacts based on their annual expenditure, acknowledging that such thresholds may vary depending on the specific characteristics and

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

2403

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Basin/landscape condition

☑ Dependence on water

☑ Dependence on ecosystem services/environmental assets

☑ Impact on water availability

☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Sacyr considers that all its Tier 1 suppliers potentially maintain a relevant interaction with the environment, either through direct impacts or due to their dependence on natural resources, and therefore all Tier 1 suppliers are assessed. The company establishes evaluation criteria to identify suppliers with significant dependencies and/or relevant environmental impacts based on their annual expenditure, acknowledging that such thresholds may vary depending on the specific characteristics ant

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

2403
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:
☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply
☑ Material sourcing
☑ Product lifecycle
☑ Regulatory compliance
☑ Strategic status of suppliers
☑ Supplier performance improvement
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

All our suppliers must undergo an approval process to ensure that we work with companies that meet the minimum criteria established in our general procurements procedure. In this process, we initially assess suppliers on the basis of environmental criteria (environmental and energy certificates, eco-labels, calculation of their carbon and water footprints and whether they carry out biodiversity activities) and social criteria (their adherence to the United Nations Global Compact, having projects that benefit the community, being a proximity supplier). In 2024, 71.83% of our new suppliers met our environmental and social requirements. We give preference to sourcing from local suppliers (based in the country where the contract is executed), which currently represent 97.55% of the total (compared to 98.40% in 2023). Audits are a key tool for controlling and monitoring the performance of our suppliers. In 2024, we audited 48 suppliers (23 in 2023). In the same year, we examined the environmental performance of 1,505 suppliers. Considering those suppliers assessed as having a negative environmental impact (45 suppliers),

improvements were agreed with 84.44% of them and the relationship was terminated with the remaining 15.55%. The social performance of suppliers is reviewed through internal audits, the analysis of complaints received, and the evaluation of social impacts included in the final supplier evaluations.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☑ Regulatory compliance

☑ Strategic status of suppliers

☑ Supplier performance improvement

(5.11.2.4) Please explain

All our suppliers must undergo an approval process to ensure that we work with companies that meet the minimum criteria established in our general procurements procedure. In this process, we initially assess suppliers on the basis of environmental criteria (environmental and energy certificates, eco-labels, calculation of their carbon and water footprints and whether they carry out biodiversity activities) and social criteria (their adherence to the United Nations Global Compact, having projects that benefit the community, being a proximity supplier). In 2024, 71.83% of our new suppliers met our environmental and social requirements. We give preference to sourcing from local suppliers (based in the country where the contract is executed), which currently represent 97.55% of the total (compared to 98.40% in 2023). Audits are a key tool for controlling and monitoring the performance of our suppliers. In 2024, we audited 48 suppliers (23 in 2023). In the same year, we examined the environmental performance of 1,505 suppliers. Considering those suppliers assessed as having a negative environmental impact (45 suppliers), improvements were agreed with 84.44% of them and the relationship was terminated with the remaining 15.55%. The social performance of suppliers is reviewed through internal audits, the analysis of complaints received, and the evaluation of social impacts included in the final supplier evaluations.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

NA

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

The procedure compiles the requirements to evaluate suppliers considering different environmental criteria to classify them as approved, conditioned or non-approved to be employed in contracts. Our purchasing and subcontracting procedure requires information on our suppliers' efficient water management, such as the calculation and verification of their water footprint, implementation of good practices to minimise water consumption, use of reusable packaging or returnable packaging; we also analyse whether the distance to the contract is less than 100 km. Thus, we aim to encourage our value chain to assess its water impacts. Suppliers are then approved to be considered and their environmental engagement is considered in the awarding of contracts and pricing negotiations. Once a supplier is employed a

final evaluation is carried out to analyse the general compliance of the supplier at the end of the contract. Suppliers must obtain 2 out of 3 points in Environmental and Energy Management practices to be included in further processes. This approval process is reviewed every 3 years to assess suppliers' improvements and when changes in environmental performance. In this sense, Sacyr acts as a motor force to promote sustainable behaviour within suppliers. The objective is to have an Environmental Management System for all Sacyr's suppliers.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ Certification
☑ Ground-based monitoring system
☑ On-site third-party audit
☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

During 2024, Sacyr continued to implement the AGORA software, which allows it to monitor the entire lifecycle of supplier relationships. This system is used in all purchasing processes and allows suppliers to be evaluated based on environmental and social criteria, including issues related to climate change and water (environmental and energy certificates, eco-labels, calculation of their carbon footprint and water footprint, and whether they carry out activities related to biodiversity). 100% of contracts with suppliers include ESG clauses, which they must adopt as their own, as well as compliance with our Code of Conduct and corporate policies,

available on our website and on the specific portal for suppliers: https://documentacionproveedores.sacyr.com. Sacyr's supplier approval process includes periodic evaluations of those suppliers identified by the organization as having significant dependencies and/or relevant environmental impacts. These evaluations are conducted both at the beginning and at the end of the service provision period and are based on compliance with previously established commitments. To ensure such compliance, Sacyr implements control mechanisms such as audits, site visits, and analysis of complaints or claims.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Ground-based monitoring system

☑ Off-site third-party audit

☑ On-site third-party audit

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

During 2024, Sacyr continued to implement the AGORA software, which allows it to monitor the entire lifecycle of supplier relationships. This system is used in all purchasing processes and allows suppliers to be evaluated based on environmental and social criteria, including issues related to climate change and water (environmental and energy certificates, eco-labels, calculation of their carbon footprint and water footprint, and whether they carry out activities related to biodiversity). 100% of contracts with suppliers include ESG clauses, which they must adopt as their own, as well as compliance with our Code of Conduct and corporate policies, available on our website and on the specific portal for suppliers: https://documentacionproveedores.sacyr.com. Sacyr's supplier approval process includes periodic evaluations of those suppliers identified by the organization as having significant dependencies and/or relevant environmental impacts. These evaluations are conducted both at the beginning and at the end of the service provision period and are based on compliance with previously established commitments. To ensure such compliance, Sacyr implements control mechanisms such as audits, site visits, and analysis of complaints or claims.
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We assess and prioritize within purchasing decisions those suppliers that represent a relatively important turnover for the company, as well as those whose activities could potentially have a substantial impact on contracts and/or the environment. The suppliers by number that perform critical activities and are therefore exposed to this assessment in which environmental (including climate) information is required and assessed totaled 1505 suppliers in 2024 (on a regular basis and/or at the end of their service). 97.00% of the assessed suppliers fulfilled the evaluation criteria. In 2022, the software AGORA was implemented in environmental services and facilities to give oversight of the entire life cycle of our relationship with suppliers. Through this process, suppliers are assessed with environmental criteria (environmental and energy certificates, eco-labels, calculation of the carbon and water footprint and their biodiversity activities) and social criteria (whether it complies with the UN Global Compact or have projects that benefit the community), among others, getting to know their result which could drive towards making a future improvement. To measure the possible environmental impacts in the supply chain, Sacyr performs the necessary controls, which may be audits, visits to facilities and analysis of complaints and/or claims, analyzing whether the projects being carried out by us have any possible effects on local communities. Furthermore, at the end of the contract, a final evaluation is carried out to analyze the general compliance of the supplier based on the achievement expectations agreed and notified prior to their assessment. Our measure of success would be an increase year over year in the number of suppliers evaluated (>5%), that have indeed increased from 2,804 to 3,061, considering it a success. Suppliers must obtain 2/3 points in environmental practices and documental compliance, to be included in further processes. Not achieving the expected result led to the agreement of mandatory improvements or to the termination of the collaboration. During 2024, 45 suppliers were identified having a negative environmental impact, and 84.45% agreed to implement improvements while the other 15.55% had their contracts terminated

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Emissions reduction

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Information collection

☑ Collect WASH information at least annually from suppliers

☑ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

Innovation and collaboration

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Sacyr has developed a water policy aimed at all stakeholders, developed to define and establish the principles and criteria that govern activities related to water use and management. At Sacyr, supply chain management is seen as part of a business model that seeks the progress and growth of the entire value chain. Our commitment to supply chain management is expressed at the most senior level by the Board of Directors through the Sustainability and Corporate Governance Committee and the Sustainability Committee, by approving the Supply Chain Management Policy. In 2020, Sacyr reinforced responsible supply chain management by transferring Sacyr's sustainability model to our suppliers, including ESG clauses in all contracts which they must agree to be bound by. Among the mandatory corporate policies that apply to our third parties are the Quality, Environment and Energy Policy, the policies concerning the environment (water, biodiversity, climate change, circular economy), the Human Rights Policy, Modern Slavery Statement, the Occupational Health and Safety Policy and the Diversity and Inclusion Policy. These documents are available in the supplier's section of Sacyr's website. The Water Policy, aimed at all stakeholders, establishes the principles, criteria, and

requirements for efficient water management by local communities, customers, and other stakeholders. Supplier evaluation and approval is a fundamental process whereby Sacyr ensures that they work with companies that meet the minimum requirements set out in our general procurement procedure. As part of this process, Sacyr initially assesses suppliers based on the environmental criteria (environmental and energy certificates, eco-labels, calculation of their carbon and water footprints and whether they carry out biodiversity activities). Every single supplier is initially assessed and is considered to have a substantive impact. Every provider shall comply with the criteria set in the water policy and purchasing and subcontracting procedure and submit to Sacyr the information required in it about its efficient water management. Later, Sacyr carries out an analysis of the suppliers which follow its water related requirements. Sacyr encourages all suppliers in embracing innovating water saving measures and shares information on technologies and methods to support this effort.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Water extraction

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Sacyr's environmental performance (including climate-related issues) is published on its website and in different mainstream reports. The company always includes also this information in tenders. For this reason, it is considered that all of Sacyr's customers are aware and engaged through information sharing. In addition, Sacyr has recently created a new business division called Sacyr Green. This BU has as an objective the development of emerging and innovative businesses around sustainability with topics that revolve around circular economy and energy efficiency, entailing an attractive service line for new and existing customers. Please note less than 1% is indicated as % of customer-related emissions as the % of Scope 3 related to products is notably negligible, being Sacyr mainly a service company.

(5.11.9.6) Effect of engagement and measures of success

Our measure of success is receiving the awarding of projects where sustainability and climate-related behaviors played a role in the decision (ratio: tenders in which information was specifically shared/projects awarded). The more the projects in which this is a deciding factor won, the more successful the engagement is. Currently, the threshold we could expect, based on historical results, is winning at least a 30% - 40% of the projects in which we have shared specific environmental information within our approach (impact of climate-related customer engagement strategy). Recently, especially in Spain, in line with the strategic path that civil infrastructure is taking following the guidelines of the Climate Change national Law, environmental performance is increasingly valued, to the point of being a key factor in tenders. One example of a project awarded to Sacyr under the forementioned considerations was a train track construction project in the South of Spain. The deciding factor in the final awarding of the contract was Sacyr's environmental and energy performance as stated by the client. By this means, sharing information with our potential clients reinforce our awareness about how important and strategic climate-related issues are as in the upcoming years our business growth may depend on our climate performance.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Local communities

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

For Sacyr, water is a scarce, irreplaceable, and essential commodity, both for sustaining life and for the development of its different activities which are being affected by climate change. The care, conservation and sustainable management of this resource cannot be imposed from the outside, rather it should come from Sacyr's own human team, as a sign of identity, so it encourages everyone to embrace it in their work environment, as well as its other stakeholders. Sacyr has developed a water policy, which is approved by the board of directors, aimed at all stakeholders, developed to define, and establish the principles and criteria that govern activities related to water use and management. The main principles regarding local communities, of the policy are the following: -Promote and support the innovation of processes that foster efficient water use. - Promote awareness and sensitization of the sustainable use of water among local communities, clients and other interested parties. - Promote the appreciation of water as a limited natural resource and knowledge of the actions that Sacyr carries out for its protection.

(5.11.9.6) Effect of engagement and measures of success

At Sacyr it is understand that water management must take a collaborative approach with the various stakeholders involved, including our clients and the final users of water to help ensure water availability and quality for nature and future generations. One of our key engagement program are the Integrated Water Cycle projects in Chile which has the objective network leaks by up to 7%, implying a saving of 1.4 million m3 of fresh water per year after 2030. These are the metrics by which the success of the program will be measured. The 2024 investment for this program amounted to €321,372. We have established a plan to enhance supply network performance in the period 2021-2030, which involves investing in integrated network management projects (network sectorization, pressure management with regulatory valves, detection and repair of leaks and installation and repair of flowmeters). We have signed up to the Territorial Water Efficiency Agreement (APL), the first water efficiency agreement in Chile. This is a voluntary public-private commitment aimed at tackling water scarcity and the challenges of climate change in one of the communes at the highest risk for water rationing in Lo Barnechea in the Metropolitan Region. We also raise awareness among the population of Santa Cruz de Tenerife, through EMMASA. We launch watersaving drives, ensuring water availability and preventing water wastage for more than 200,000 people.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Sacyr consolidates both its environmental and financial data according to the operational control approach. Sacyr is committed to contributing to the mitigation of climate change and the decarbonization of its business model by gradually reducing the intensity of its greenhouse gas emissions. To achieve this, we employ various methodologies to assess the most suitable impact categories for our activities, thoroughly examining the effects on biodiversity, human health, and ecosystems. We prioritize the use of sustainable construction materials that possess a lower carbon footprint and a high degree of recyclability. Sacyr's emissions are calculated using the operational control approach, which includes activities and contracts over which the company has the authority to introduce and implement its operational policies. Additionally, emissions are also calculated under the capital participation approach, accounting for a portion of the emissions when applicable. This comprehensive approach ensures that Sacyr remains at the forefront of environmental responsibility and sustainable business practices.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Sacyr consolidates both its environmental and financial data according to the operational control approach. Sacyr's water accounting, water extraction, discharges, and consumption, is calculated using the operational control approach, which includes activities and contracts over which the company has the authority to introduce and implement its operational policies. Additionally, Sacyr recognizes the vital importance of water as an irreplaceable resource essential for life. To address this, the company has undertaken as assessment of its Water Footprint (WF) across its business areas as well as in its global offices and headquarters. The purpose of this

initiative is to improve water management practices for better monitoring and assessment, elevate the value of water as a limited natural resource, and integrate water management into corporate strategy and decision-making processes. This evaluation, conducted from an equity share perspective, analyses both the direct and indirect water footprint of Sacyr's activities.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Sacyr consolidates both its environmental and financial data according to the operational control approach.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Sacyr consolidates both its environmental and financial data according to the operational control approach.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ ISO 14064-1

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

☑ Other, please specify :: Sacyr has developed its own internal document explaining the procedure to calculate all three scopes of its carbon footprint based on The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Scope 2 emissions consider Sacyr’s consumption of electricity, accounting both renewable and conventional. By offering both figures we track and drive renewable energy supply, which we aim to increase significantly in the coming years.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

119657.23

(7.5.3) Methodological details

To calculate Scope 1 emissions, Sacyr identifies emission sources, including fuel consumption by owned vehicles, machinery, stationary equipment, and refrigerant leaks from air conditioning systems. They collect data on fuel usage and refrigerant losses, then apply standardized emission factors to convert these into CO2e emissions. The emissions from all sources are summed to determine the total Scope 1 emissions, which are then verified and reported in their sustainability disclosures.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

301092.15

(7.5.3) Methodological details

For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities, this includes, Scope 1, 2 & 3. What falls within Scope 2 is what is presented previously, which takes into account Sacyr's emissions from the electric power consumption in our facilities. Sacyr calculates emissions by gathering electricity consumption data and applying regional grid emission factors, which reflect the average carbon intensity of the local electricity supply.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

290433.97

(7.5.3) Methodological details

For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities, this includes, Scope 1, 2 & 3. What falls within Scope 2 is what is presented previously, which takes into account Sacyr's emissions from the electric power consumption in our facilities. Sacyr calculates emissions by considering the specific electricity sources they purchase, such as renewable energy contracts or supplier-specific emissions rates, applying these factors to their electricity consumption to determine their market-based Scope 2 emissions.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

1299488.54

(7.5.3) Methodological details

Due to the nature of Sacyr's different business units, there is an important volume of goods and services purchased yearly. For this reason, this category is considered relevant and entails the greatest emission percentage of Scope 3. This covers the complete list of SACYR purchases to have a clear view of where the focus of reductions should be set on. To calculate the emissions of water usage, we took the total amount of m3 of purchased water and use the emission factor of supply water. In the case of key raw materials, paper, steel, asphalts, lubricants, soil, concrete, sand, and gravel have been considered. We took total amount in tons and use emission factors from life cycle analysis of each of the materials considered so to get kgCO2e. Expenses and other procurement data are managed through the internal system or financial balance of each business unit/society, from which billing is generated and/or accounted. The systems have allowed tracking every reference of each material or service acquired and other related specific information. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (€) spent on items used in over 400 sectors.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

184713.11

(7.5.3) Methodological details

Expenses on capital goods data are managed through the profit and loss balance of each business unit/society, in which new amortization is accounted. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (€) spent on items used in over 400 sectors.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

95166.15

(7.5.3) Methodological details

This category consists of emissions associated with the production of fuels and the energy acquired and consumed by SACYR that were not considered in Scope 1 and 2's inventory. This includes emissions from extraction, production and transport of fuels consumed by SACYR. As well as the emissions from the extraction, production and transport of fuels associated with the generation of electricity, vapour, heat or refrigeration as well as leaks during transportation. In the case that the fuel consumption is from stationary, vehicles and mobile installations, the calculation consists of the corresponding DEFRA's Well to Tank (WTT) for each fuel under the same denomination used in Scope 1 calculations. If DEFRA's factor was not used for Scope 1, an emissions factor percentage of what the emissions factor of Scope 3 represents over Scope 1's, according to DEFRA for the UK, would be calculated and applied to ensure consistency. For the fuels consumed by the production of energy, the fuel extraction emissions factor depends on the origin of the energy. For energy from renewables, the factor will be zero. When the energy does not have a Renewable Origin Guarantee, the calculation is carried out with the upstream emissions factor of the WTT net (a sum of the WTT for the energy production), the distribution losses and the WTT of this distribution factors.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

608.86

(7.5.3) Methodological details

This category encompasses those emissions from transport and distribution of products acquired by SACYR in vehicles that are not the property of SACYR (e.g. physical messaging services, general goods transportation, etc.). First, the total kilometers travelled in each type of transport is calculated with the number of trips and kilometers travelled. Then, the distance is multiplied by the transported weight and the emission factor relevant to the type of vehicle. When there is no information about the fuel type, the more conservative fuel estimate is used. Some purchase categories referring to logistics made by third party vehicles that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors form CEDA data base.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

205531.99

(7.5.3) Methodological details

Due to SACYR's different business activities, the waste generated in operations is considered relevant. Waste is classified by business activity, type of waste and treatment, therefore based on the quantity (kg) of each waste we can map it to a specific emission factor that fits both the type of dispose, and the final treatment applied to it. The emission factors used are those published by DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting", in the latest version available and in force at the time of the carbon footprint calculation.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

5297.69

(7.5.3) Methodological details

This category encompasses the emissions associated with the transportation of employees for business-related activities by plane, train, rental car and nights in hotels. The activity data is compiled through Sacyr's travel agencies considering distance travelled. To calculate the CO2e emissions, the activity data is multiplied by its corresponding emission factors. The emissions factors used for the calculations derive from DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting" for flights, and from the "Guía práctica para el cálculo de emisiones de gases efecto invernadero" of the Catalan Climate Change Office for trains. To calculate CO2e emissions for nights in hotels, the number of nights is multiplied by its corresponding emission factors. These originate from DEFRA's database, which offers emission factors for different countries. When not available, a factor from a similar country (size, geopolitically, area, etc) is used. If the case arises where there is no number of nights but there is a monetary quantity, the emissions factor used comes from the Comprehensive Environmental Data Archive´s (CEDA), considering the following reference: "Accommodation - Hotels (except casino hotels)"

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

20563.31

(7.5.3) Methodological details

These emissions include those associated with employees commuting from their homes to SACYR sites and offices. The calculation uses the mobility survey results conducted globally to all employees who hold an email account, which was extrapolated to all the invited ones, assuming a similar pattern. For the rest of the employees (without digital ID), estimations were conducted using the number of employees in each geography and the number of days worked (minus weekends, holidays). The general mobility patterns provide the commuting time and type of transport used, to which a mean speed, estimated during peak hour and city is applied to know travelled kilometres. This is then multiplied by the emissions factors taken from DEFRA's database to obtain the final emissions.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

212457.77

(7.5.3) Methodological details

This category covers emissions from upstream leased assets that are not included in scopes 1 and 2. This includes industrial plants over which SACYR has no operational control over. This calculation is analogous to the calculation of scopes 1 and 2, as well as of the plants with operational control. The corresponding emissions factors for fuels from stationary combustion and refrigerants from DEFRA are applied to the total kWh or kg. For scope 2 electricity, that does not come from renewable sources, in which case the emission factor is zero, then the factor would be the International Environmental Agency's (IEA) national mix figure according to Ecoinvent or the corresponding contracted marketer. Some purchase categories referring to machine rentals and leasing that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors form CEDA data base.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

92.23

(7.5.3) Methodological details

Included in this category are transportation and distribution emissions from third parties originating from the point of sale until the final consumer (not paid by SACYR) including retail and storage. A life cycle analysis for RarX was conducted. The calculation regarding downstream distribution consisted on multiplying the corresponding emissions factors for the associated transport type by travelled kilometres and tonnes to calculate the total CO2 tonnes.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

56.68

(7.5.3) Methodological details

This category includes emissions associated with the transformation of products that require so for their final operational use after their sale. The total CO2 tonnes emitted calculation firstly consisted on finding out the quantity of RARx used in a standard work day. This was achieved by multiplying the number of hours needed to blend/install the RARx sold in the reporting year by the associated Ecoinvent emissions factor for the operations needed, considering the specific power of the processing machines as well as the electricity consumption.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

23.0

(7.5.3) Methodological details

This category includes emissions due to the use of products sold by the company. The final users are considered to be consumers as well as businesses. The total CO2 tonnes emitted calculation consists of finding out the quantity of RARx used in a standard workday. This was achieved by multiplying the number of hours needed to blend/install the RARx sold in the reporting year by the associated Ecoinvent emissions factor for the operations needed, considering the specific power of the processing machines as well as the electricity consumption. This category differs from the previous one as uses of RARx has been understood as the potential asphalt reparation required.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

SACYR offers RARx for sale in small volumes, a product that is blended to produce asphalt fabrics with a long service life. It is not possible to know either its contribution to the total product for final treatment purposes or the type of treatment that will be undertaken at its end of life, which is expected to be decades away. For this reason, coupled with the small volume placed on the market, it is considered insignificant (estimated in less than 0,001%) and this category not relevant.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

SACYR does not own any asset leased to third parties, therefore we do not consider this category as a relevant one for us.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

The business model of Sacyr do not include franchises, therefore we do not consider this category as a relevant one for us.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

1690204.72

(7.5.3) Methodological details

This category includes SACYR's financial investments, covering companies in which it has a share but not control. The calculation methodology consists of applying to the invested companies' scope 1 and 2's footprint the percentage of shares SACYR has in the company. For our investments (residual), we have been able to get primary fuel and electricity information, so we have calculated their Scope 1 and 2 emissions alike we did for our own sites.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Sacyr do not include other upstream emissions therefore we do not consider this category as a relevant one.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Sacyr do not include other downstream emissions therefore we do not consider this category as a relevant one.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

74265.99

(7.6.3) Methodological details

For years, Sacyr has systematically calculated the greenhouse gas emissions resulting from its activities, covering Scope 1, 2 and 3 emissions. Scope 1 emissions include those derived from fuel consumption associated with the owned fleet and machinery, fuel consumption in stationary equipment, and refrigerant gas leakage from existing air conditioning systems within their facilities.
[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

261813.24

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

412150.02

(7.7.4) Methodological details

For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities, this includes, Scope 1, 2 & 3. What falls within Scope 2 is what is presented previously, which takes into account Sacyr's emissions from the electric power consumption in our facilities.
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1446460

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Due to the nature of Sacyr's different business units, there is an important volume of goods and services purchased yearly. For this reason, this category is considered relevant and entails the greatest emission percentage of Scope 3. This covers the complete list of SACYR purchases to have a clear view of where the focus of reductions should be set on. To calculate the emissions of water usage, we took the total amount of m3 of purchased water and use the emission factor of supply water. In the case of key raw materials, paper, steel, asphalts, lubricants, soil, concrete, sand, and gravel have been considered. We took total amount in tons and use emission factors from life cycle analysis of each of the materials considered so to get kgCO2e. Expenses and other procurement data are managed through the internal system or financial balance of each business unit/society, from which billing is generated and/or accounted. The systems have allowed tracking every reference of each material or service acquired and other related specific information. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (€) spent on items used in over 400 sectors.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

73168.1

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Expenses on capital goods data are managed through the profit and loss balance of each business unit/society, in which new amortization is accounted. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (€) spent on items used in over 400 sectors.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

100116.37

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category consists of emissions associated with the production of fuels and the energy acquired and consumed by SACYR that were not considered in Scope 1 and 2's inventory. This includes emissions from extraction, production and transport of fuels consumed by SACYR. As well as the emissions from the extraction, production and transport of fuels associated with the generation of electricity, vapour, heat or refrigeration as well as leaks during transportation. In the case that the fuel consumption is from stationary, vehicles and mobile installations, the calculation consists of the corresponding DEFRA's Well to Tank (WTT) for each fuel under the same denomination used in Scope 1 calculations. If DEFRA's factor was not used for Scope 1, an emissions factor percentage of what the emissions factor of Scope 3 represents over Scope 1's, according to DEFRA for the UK, would be calculated and applied to ensure consistency. For the fuels consumed by the production of energy, the fuel extraction emissions factor depends on the origin of the energy. For energy from renewables, the factor will be zero. When the energy does not have a Renewable Origin Guarantee, the calculation is carried out with the upstream emissions factor of the WTT net (a sum of the WTT for the energy production), the distribution losses and the WTT of this distribution factors.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

10138.37

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category encompasses those emissions from transport and distribution of products acquired by SACYR in vehicles that are not the property of SACYR (e.g. physical messaging services, general goods transportation, etc.). First, the total kilometers travelled in each type of transport is calculated with the number of trips and kilometers travelled. Then, the distance is multiplied by the transported weight and the emission factor relevant to the type of vehicle. When there is no information about the fuel type, the more conservative fuel estimate is used. Some purchase categories referring to logistics made by third party vehicles that were

identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors form CEDA data base.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

19985.17

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Due to SACYR's different business activities, the waste generated in operations is considered relevant. Waste is classified by business activity, type of waste and treatment, therefore based on the quantity (kg) of each waste we can map it to a specific emission factor that fits both the type of dispose and the final treatment applied to it. The emission factors used are those published by DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting", in the latest version available and in force at the time of the carbon footprint calculation.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7679.46

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category encompasses the emissions associated to the transportation of employees for business-related activities by plane, train, rental car and nights in hotels. The activity data is compiled through Sacyr's travel agencies considering distance travelled. To calculate the CO2e emissions, the activity data is multiplied by its corresponding emission factors. The emissions factors used for the calculations derive from DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting" for flights, and from the "Guía práctica para el cálculo de emisiones de gases efecto invernadero" of the Catalan Climate Change Office for trains. To calculate CO2e emissions for nights in hotels, the number of nights is multiplied by its corresponding emission factors. These originate from DEFRA's database, which offers emission factors for different countries. When not available, a factor from a similar country (size, geopolitically, area, etc) is used. If the case arises where there is no number of nights but there is a monetary quantity, the emissions factor used comes from the Comprehensive Environmental Data Archive´s (CEDA), considering the following reference: "Accommodation - Hotels (except casino hotels)"

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

18975.22

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

57

(7.8.5) Please explain

These emissions include those associated with employees commuting from their homes to SACYR sites and offices. The calculation uses the mobility survey results conducted globally to all employees who hold an email account, which was extrapolated to all the invited ones, assuming a similar pattern. For the rest of the employees (without digital ID), estimations were conducted using the number of employees in each geography and the number of days worked (minus weekends, holidays). The general mobility patterns provide the commuting time and type of transport used, to which a mean speed, estimated during peak hour and city is applied to know travelled kilometres. This is then multiplied by the emissions factors taken from DEFRA's database to obtain the final emissions.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

174698.78

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category covers emissions from upstream leased assets that are not included in scopes 1 and 2. This includes industrial plants over which SACYR has no operational control over. This calculation is analogous to the calculation of scopes 1 and 2, as well as of the plants with operational control. The corresponding emissions factors for fuels from stationary combustion and refrigerants from DEFRA are applied to the total kWh or kg. For scope 2 electricity, that does not come from renewable sources, in which case the emission factor is zero, then the factor would be the International Environmental Agency's (IEA) national mix figure according to Ecoinvent or the corresponding contracted marketer. Some purchase categories referring to machine rentals and leasing that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors form CEDA data base.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category includes emissions associated with the transportation and distribution of products sell by Sacyr, none of Sacyr's products could be included in this.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category includes emissions associated with the transformation of products that require so for their final operational use after their sale, none of Sacyr's products could be included in this.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category includes emissions due to the use of products sold by the company, none of Sacyr's products could be included in this.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions from the disposal or end-of-life treatment of products offered for sale by the company in the reporting year to the end-user are included, none of Sacyr's products could be included in this.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

SACYR does not own any asset leased to third parties, therefore we do not consider this category as a relevant one for us.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

The business model of Sacyr do not include franchises, therefore we do not consider this category as a relevant one for us.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2043.95

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes SACYR's financial investments, covering companies in which it has a share but not control. The calculation methodology consists of applying to the invested companies' scope 1 and 2's footprint the percentage of shares SACYR has in the company. For our investments (residual), we have been able to get primary fuel and electricity information, so we have calculate their Scope 1 and 2 emissions alike we did for our own sites.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

We have assessed all relevant upstream activities in line with the GHG Protocol Scope 3 Standard and identified no additional "Other upstream" emission sources applicable to our operations. Therefore, no emissions have been reported under this category.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

We have assessed all relevant downstream activities in line with the GHG Protocol Scope 3 Standard and identified no additional "Other downstream" emission sources applicable to our operations. Therefore, no emissions have been reported under this category.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.1.4) Attach the statement

Verification statement Sacyr.pdf

(7.9.1.5) Page/section reference

The independent limited assurance report on GHG statement 2024 can be found attached. The whole document includes detail on the verification performed by a third party entity (PWC).

(7.9.1.6) Relevant standard

Select from:

☑ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

Verification statement Sacyr.pdf

(7.9.2.6) Page/ section reference

The independent limited assurance report on GHG statement 2024 can be found attached. The whole document includes detail on the verification performed by a third party entity (PWC).

(7.9.2.7) Relevant standard

Select from:

☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Upstream leased assets
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

Verification statement Sacyr.pdf

(7.9.3.6) Page/section reference

The independent limited assurance report on GHG statement 2022 can be found attached. The whole document includes detail on the verification performed by a third-party entity (PWC).

(7.9.3.7) Relevant standard

Select from:
☑ ISAE 3410

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

376.59

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.11

(7.10.1.4) Please explain calculation

Sacyr has made significant strides in reducing emissions by adopting renewable energy sources. They achieve this by utilizing 100% decarbonized suppliers with a zero-market emission factor and procuring Guarantees of Origin from other suppliers or generating their own renewable energy (accounting for 39% of their total consumption). The primary reason for the notable decrease in emissions between 2021 and 2022 can be attributed to the successful implementation of renewable energy practices at their largest water treatment plant in Perth, Australia. This plant operates under a concession agreement and now obtains over 69% of its energy from a dedicated solar plant and wind farm, which were constructed specifically to support the plant's operations. As a result of this initiative, emissions have been reduced from 40,300.57 tCO2e in 2023 to 39,923,98 tCO2e in 2024, signifying a reduction of 376,59 CO2e or 0.1% of their 2023 Scope 1 and 2 carbon footprint (347,381.33tCO2e.) This demonstrates how the strategic integration of renewable energy in key assets, like the Perth water treatment plant, can significantly contribute to corporate decarbonization targets.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

144.16

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.04

(7.10.1.4) Please explain calculation

The decrease in emissions can be attributed to several emission reduction activities implemented by Sacyr. These activities include: 1. Replacement of luminaires: Luminaires in 2 centers were replaced with LED. This resulted in a reduction in energy consumption by 198.52 MWh and a corresponding decrease in emissions by 22.23 tCO2e. 2. Photovoltaic solar installation: Photovoltaic panels for self-consumption were installed in five projects, which resulted in savings of 482.68 MWh and a corresponding decrease in emissions by 121.93 tCO2e The cumulative emissions reductions from all of these measures amount to 144.16 tons of CO2e. This represents a change in emissions of 0.04% compared to the 2023 figure, with the 2023 Scope 1 and 2 carbon footprints for Sacyr being 373,479.21 tons of CO2e. It's important to note that offsets have not been considered in the aforementioned calculations. These reductions reflect Sacyr's ongoing commitment to improving energy efficiency across its operations, particularly through the adoption of clean technologies such as LED lighting and on-site renewable generation.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2024 no changes in emissions were due to this reason.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2024 no changes in emissions were due to this reason.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2024 no changes in emissions were due to this reason.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

6607.8

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

1.9

(7.10.1.4) Please explain calculation

While Sacyr's activities are generally stable and not significantly affected by external factors, there can be some variability in emissions from year to year based on the specific services conducted during that reporting period. In 2023, there has been an increase in emissions due to various construction phases of ongoing projects. These phases may involve higher fuel consumption due to increased activity levels. However, it's important to highlight that Sacyr is actively working to decouple its activity from the emissions generated, and the overall scope 1 and 2 emissions have decreased. The emission value for this increase is calculated as 6,607.80 tons of CO2e, representing a 1.9% change when compared to the 2023 figure. The 2023 Scope 1 and 2 carbon footprint for Sacyr was 347,381.33 tons of CO2e. This increase highlights how operational dynamics, such as project ramp-ups, can temporarily impact emissions despite overall downward trends in the company's carbon footprint.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2024 no changes in emissions were due to this reason.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

17386

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

5.01

(7.10.1.4) Please explain calculation

The emissions associated with active contracts and their characteristics can have an impact on Sacyr's overall emissions. These contracts typically represent medium or long-term projects, and while some have been completed, others have commenced during the reporting year. It's important to note that the emissions from these contracts account for a relatively small portion of Sacyr's overall emissions and do not affect the company's structure or current targets. Nonetheless, Sacyr monitors any potential changes in emissions on a year-to-year basis to ensure that any boundary changes remain within an acceptable percentage, avoiding the need for a re-baseline. In 2024, changes in emissions related to contracts resulted in an emission value of 17,389.15 tCO2e. These changes can be attributed to the completion of 53 contracts, which led to a reduction in fuel and electricity consumption, consequently reducing scope 1 and 2 emissions by 20,554.75 tCO2e. On the other hand, 80 new contracts began their activities and reported fuel and electricity consumption, leading to an increase in emissions by 3,165.60 tCO2e. Considering all the measures mentioned above, the net change in emissions amounts to 3,165.60 tCO2e - 20,554.75 tCO2e = -17,389.15 tCO2e. The emission value percentage is

*calculated as -17,389.15 tCO2e / 347,381.33 tCO2e * 100, resulting in a decrease of 5.0%. The 2023 Scope 1 and 2 carbon footprint for Sacyr was 347,381.33 tons of CO2e. Although boundary changes are not directly linked to performance-based emission reductions, they are carefully tracked to ensure transparency and integrity in the company's carbon accounting practices.*

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2024 no changes in emissions were due to this reason.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2024 no changes in emissions were due to this reason.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2024 no changes in emissions were due to this reason.
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☑ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

73411.93

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

32.03

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

822.03

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Algeria

(7.16.1) Scope 1 emissions (metric tons CO2e)

26.03

(7.16.2) Scope 2, location-based (metric tons CO2e)

131504.05

(7.16.3) Scope 2, market-based (metric tons CO2e)

131504.05

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

39923.98

(7.16.3) Scope 2, market-based (metric tons CO2e)

180651.51

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

5700.76

(7.16.2) Scope 2, location-based (metric tons CO2e)

893.95

(7.16.3) Scope 2, market-based (metric tons CO2e)

893.95

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.19

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.19

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

18836.26

(7.16.2) Scope 2, location-based (metric tons CO2e)

16730.66

(7.16.3) Scope 2, market-based (metric tons CO2e)

16730.66

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

4055.29

(7.16.2) Scope 2, location-based (metric tons CO2e)

854.16

(7.16.3) Scope 2, market-based (metric tons CO2e)

854.16

Gibraltar

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.75

(7.16.2) Scope 2, location-based (metric tons CO2e)

125.19

(7.16.3) Scope 2, market-based (metric tons CO2e)

125.19

Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

6.85

(7.16.3) Scope 2, market-based (metric tons CO2e)

6.85

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

4413.03

(7.16.2) Scope 2, location-based (metric tons CO2e)

19.87

(7.16.3) Scope 2, market-based (metric tons CO2e)

19.87

Oman

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

55277.64

(7.16.3) Scope 2, market-based (metric tons CO2e)

55277.64

Paraguay

(7.16.1) Scope 1 emissions (metric tons CO2e)

1287.62

(7.16.2) Scope 2, location-based (metric tons CO2e)

6.38

(7.16.3) Scope 2, market-based (metric tons CO2e)

6.38

Peru

(7.16.1) Scope 1 emissions (metric tons CO2e)

6449.23

(7.16.2) Scope 2, location-based (metric tons CO2e)

21.14

(7.16.3) Scope 2, market-based (metric tons CO2e)

21.14

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

2999.41

(7.16.2) Scope 2, location-based (metric tons CO2e)

152.16

(7.16.3) Scope 2, market-based (metric tons CO2e)

216.33

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

18604.77

(7.16.2) Scope 2, location-based (metric tons CO2e)

15981.26

(7.16.3) Scope 2, market-based (metric tons CO2e)

25526.35

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

316.12

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.8

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.8

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

93.11

(7.16.2) Scope 2, location-based (metric tons CO2e)

18.49

(7.16.3) Scope 2, market-based (metric tons CO2e)

18.49

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

11430.37

(7.16.2) Scope 2, location-based (metric tons CO2e)

293.81

(7.16.3) Scope 2, market-based (metric tons CO2e)

293.81

Uruguay

(7.16.1) Scope 1 emissions (metric tons CO2e)

53.23

(7.16.2) Scope 2, location-based (metric tons CO2e)

0.65

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.65
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division
☑ By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Sacyr Concessions*	*13309.86*
Row 2	*Sacyr Water*	*1976.87*
Row 3	*Sacyr Engineering and Infrastructure*	*58563.05*
Row 4	*Holding*	*416.21*

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

Row 1

(7.17.3.1) Activity

Building (Housing)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

1308.88

Row 2

(7.17.3.1) Activity

Building and rehabilitation

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

573.53

Row 3

(7.17.3.1) Activity

Building Restoration / Rehabilitation

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

11.53

Row 4

(7.17.3.1) Activity

Commercialisation of luminaires

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

1219.19

Row 5

(7.17.3.1) Activity

Construction of airports

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

5928.52

Row 6

(7.17.3.1) Activity

Construction of dams

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

152.65

Row 7

(7.17.3.1) Activity

Construction of streets and roads

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

28938.86

Row 8

(7.17.3.1) Activity

Headquarters

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

136.63

Row 9

(7.17.3.1) Activity

Hydraulic works

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

244.39

Row 10

(7.17.3.1) Activity

Maintenance and operation of water facilities

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

0

Row 11

(7.17.3.1) Activity

Maintenance and operation of water installations

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

625.43

Row 12

(7.17.3.1) Activity

Maintenance and operation of water network

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

391.5

Row 13

(7.17.3.1) Activity

Maintenance of infrastructures

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

7812.1

Row 14

(7.17.3.1) Activity

Offices (Concessions)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

2519.13

Row 15

(7.17.3.1) Activity

Offices (Construction)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

5104.12

Row 16

(7.17.3.1) Activity

Operation and maintenance of infrastructures

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

6225.74

Row 17

(7.17.3.1) Activity

Ports, docks and other constructions

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

978.76

Row 18

(7.17.3.1) Activity

Railway works

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

10279.95

Row 19

(7.17.3.1) Activity

Restoration

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

228.48

Row 20

(7.17.3.1) Activity

Special Buildings

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

1586.58

Row 21

(7.17.3.1) Activity

Tourism Assets

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

0

Row 22

(7.17.3.1) Activity

Warehousing/Warehousing

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

0
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

☑ By activity

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Sacyr Concessions*	*7643.99*	*6179.95*
Row 2	*Sacyr Water*	*398570.46*	*251586.04*
Row 3	*Sacyr Engineering and Infrastructure*	*4845.17*	*3994.73*
Row 4	*Holding*	*1090.4*	*52.52*

[Add row]

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

Row 1

(7.20.3.1) Activity

Building (Housing)

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 2

(7.20.3.1) Activity

Building and rehabilitation

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

1960.32

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

1752.11

Row 3

(7.20.3.1) Activity

Building Restoration / Rehabilitation

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 4

(7.20.3.1) Activity

Commercialisation of luminaires

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

36.72

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

36.72

Row 5

(7.20.3.1) Activity

Construction of airports

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

133.17

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

133.17

Row 6

(7.20.3.1) Activity

Construction of dams

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

190.01

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

189.12

Row 7

(7.20.3.1) Activity

Construction of streets and roads

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

1702.91

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

1696.43

Row 8

(7.20.3.1) Activity

Headquarters

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

228.98

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 9

(7.20.3.1) Activity

Hydraulic works

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

4.44

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

4.43

Row 10

(7.20.3.1) Activity

Maintenance and operation of water facilities (desalination plants, network, cycle)

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

398875.36

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

251570.21

Row 11

(7.20.3.1) Activity

Maintenance and operation of water installations

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 12

(7.20.3.1) Activity

Maintenance and operation of water network

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 13

(7.20.3.1) Activity

Maintenance of infrastructures

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

2.62

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

2.43

Row 14

(7.20.3.1) Activity

Offices (Concessions)

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

126.01

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

102

Row 15

(7.20.3.1) Activity

Offices (Construction)

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

283.97

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

149.58

Row 16

(7.20.3.1) Activity

Operation and maintenance of infrastructures

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

6592.26

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

5214.13

Row 17

(7.20.3.1) Activity

Ports, docks and other constructions

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 18

(7.20.3.1) Activity

Railway works

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

818.24

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

761.95

Row 19

(7.20.3.1) Activity

Restoration

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

854.03

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

52.52

Row 20

(7.20.3.1) Activity

Special Buildings

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 21

(7.20.3.1) Activity

Tourism Assets

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

167.32

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

Row 22

(7.20.3.1) Activity

Warehousing/Warehousing

(7.20.3.2) Scope 2, location-based (metric tons CO2e)

173.65

(7.20.3.3) Scope 2, market-based (metric tons CO2e)

146.52
[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

74265.99

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

412150.02

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

261813.24

(7.22.4) Please explain

Sacyr consolidated accounting group integrates the results of its subsidiaries, joint ventures, and associated companies. This consolidation involves the parent company metrics and its controlled entities, as a multinational infrastructure and services company, Sacyr includes various entities and segments as infrastructure (large scale infrastructure projects), concessions (development and management of infrastructure concessions), real estate development and industrial construction and engineering. This provides a comprehensive overview of the environmental performance and the composition of its consolidated accounting group.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

There is no separate accounting of emissions under "All other entities" since all relevant activities and entities are already fully included within our consolidated accounting group boundary.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

Sacyr, S.A.

(7.23.1.2) Primary activity

Select from:

☑ Transportation infrastructure & other construction

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :CIF

(7.23.1.11) Other unique identifier

A28013811

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

136.63

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

228.98

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

-

Row 2

(7.23.1.1) Subsidiary name

Cafestore, S.A.

(7.23.1.2) Primary activity

Select from:

☑ Recreation & entertainment facilities

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :CIF

(7.23.1.11) Other unique identifier

A12426086

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

279.58

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

861.43

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

52.52

(7.23.1.15) Comment

-

Row 3

(7.23.1.1) Subsidiary name

Sacyr Agua, S.L.

(7.23.1.2) Primary activity

Select from:

☑ Water supply networks

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :CIF

(7.23.1.11) Other unique identifier

B06285092

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1976.87

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

398570.46

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

251586.04

(7.23.1.15) Comment

-

Row 4

(7.23.1.1) Subsidiary name

Sacyr Concesiones, S.L.

(7.23.1.2) Primary activity

Select from:

☑ Transportation infrastructure & other construction

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :CIF

(7.23.1.11) Other unique identifier

B85557213

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

13309.86

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7643.99

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

6179.95

(7.23.1.15) Comment

-

Row 5

(7.23.1.1) Subsidiary name

Sacyr Conservación, S.A.

(7.23.1.2) Primary activity

Select from:

☑ Infrastructure upkeep & management

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :CIF

(7.23.1.11) Other unique identifier

A30627947

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

4253.9

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

117.44

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

29.13

(7.23.1.15) Comment

-

Row 6

(7.23.1.1) Subsidiary name

Sacyr Construcción, S.A.U.

(7.23.1.2) Primary activity

Select from:

☑ Transportation infrastructure & other construction

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :CIF

(7.23.1.11) Other unique identifier

A78366382

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

54309.15

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

4727.73

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3965.6

(7.23.1.15) Comment

-

[Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

9260.42

(7.30.1.3) MWh from non-renewable sources

297227.25

(7.30.1.4) Total (renewable + non-renewable) MWh

306487.67

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

374958.91

(7.30.1.3) MWh from non-renewable sources

390466.53

(7.30.1.4) Total (renewable + non-renewable) MWh

765425.44

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

1180.4

(7.30.1.4) Total (renewable + non-renewable) MWh

1180.40

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

385399.74

(7.30.1.3) MWh from non-renewable sources

687693.79

(7.30.1.4) Total (renewable + non-renewable) MWh

1073093.53
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

-

Other biomass

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

-

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

17130.06

(7.30.7.3) MWh fuel consumed for self-generation of electricity

17130.06

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

This metric accounts for the consumption of biodiesel and biogas

Coal

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

-

Oil

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

268481.53

(7.30.7.3) MWh fuel consumed for self-generation of electricity

268442.04

(7.30.7.4) MWh fuel consumed for self-generation of heat

39.49

(7.30.7.8) Comment

This metric accounts for the consumption of gasoline (motor), fuel oil (number 1), diesel, gas oil (agriculture and fishery) and gas oil (heating)

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

20876.09

(7.30.7.3) MWh fuel consumed for self-generation of electricity

19609.29

(7.30.7.4) MWh fuel consumed for self-generation of heat

1266.8

(7.30.7.8) Comment

This metric accounts for the consumption of compressed natural gas (CNG), liquefied petroleum gas (LPG), propane gas, liquefied natural gas, butane and natural gas.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

-

Total fuel

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

306487.68

(7.30.7.3) MWh fuel consumed for self-generation of electricity

305181.39

(7.30.7.4) MWh fuel consumed for self-generation of heat

1306.29

(7.30.7.8) Comment

This metrics accounts for our total consumption of fuel (excluding feedstocks).
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

10440.83

(7.30.9.2) Generation that is consumed by the organization (MWh)

10440.83

(7.30.9.3) Gross generation from renewable sources (MWh)

10440.83

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

10440.83

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☑ Australia

(7.30.14.2) Sourcing method

Select from:

☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

275936.32

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Australia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.14.10) Comment

In 2024, 78% of total consumption in the Southern Seawater plant in Perth, which entail the notably greatest consumption in the country, came from a renewable source. The low-carbon energy consumed originates from both a wind farm and a photovoltaic plant, built specifically to supply the plant

Row 2

(7.30.14.1) Country/area

Select from:

☑ Spain

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :mix of energies with certificated renewable atributes

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

35738.98

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

(7.30.14.10) Comment

Sacyr has been working towards increasing the consumption of renewable electricity for the activities in Spain. The company managed to increase the consumption from 11% in 2020 to 36% in 2024. This is due to the increase in contracts.
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Algeria

(7.30.16.1) Consumption of purchased electricity (MWh)

186640.96

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

186640.96

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

354218.64

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

354218.64

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

4443.05

(7.30.16.2) Consumption of self-generated electricity (MWh)

189.87

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4632.92

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

39.74

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

39.74

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

31903.17

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

31903.17

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

7626.4

(7.30.16.2) Consumption of self-generated electricity (MWh)

1.76

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7628.16

Gibraltar

(7.30.16.1) Consumption of purchased electricity (MWh)

176.54

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

176.54

Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

21.01

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

21.01

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

33.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

33.20

Oman

(7.30.16.1) Consumption of purchased electricity (MWh)

79418.59

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

79418.59

Paraguay

(7.30.16.1) Consumption of purchased electricity (MWh)

741.82

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

741.82

Peru

(7.30.16.1) Consumption of purchased electricity (MWh)

119.15

(7.30.16.2) Consumption of self-generated electricity (MWh)

9.32

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

128.47

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

852.14

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

852.14

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

98178.28

(7.30.16.2) Consumption of self-generated electricity (MWh)

979.46

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

99157.74

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

85.49

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

85.49

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

89.29

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

89.29

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

831.12

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

831.12

Uruguay

(7.30.16.1) Consumption of purchased electricity (MWh)

6.86

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6.86
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000735242

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

336079.23

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

4571004000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

2.44

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

☑ Change in output

☑ Change in boundary

(7.45.9) Please explain

In 2024, Sacyr implemented a range of emissions reduction measures, including energy efficiency improvements, increased use of renewable energy, and the restructuring of contracts. These actions included the replacement of luminaires with LED technology in two centers, resulting in a reduction of 22.23 tCO_2e, and the installation of photovoltaic systems in five projects, avoiding 121.93 tCO_2e. These initiatives collectively reduced emissions by 144.16 tCO_2e. In addition, Sacyr expanded its renewable energy consumption. At its largest water treatment plant in Perth, Australia, over 69% of energy now comes from a dedicated solar plant and wind farm. This contributed to a further reduction of 376.59 tCO_2e. These improvements reflect the company's strategy to increase clean energy use across its

operations. Changes in contract boundaries also had a significant impact. The completion of 53 contracts led to a reduction of 20,554.75 tCO_2e, while the activation of 80 new contracts added 3,165.60 tCO_2e, resulting in a net decrease of 17,389.15 tCO_2e. However, increased activity in ongoing projects caused a temporary rise of 6,607.80 tCO_2e. As a result of these combined factors, Sacyr's Scope 1 and 2 emissions decreased from 347,381.33 tCO_2e in 2023 to 336,079.23 tCO_2e in 2024, representing a 2.44% reduction. Revenue also declined from €4,609,428,000 in 2023 to €4,571,004,000 in 2024, a 0.83% decrease. The emissions intensity figure for 2024 is approximately 0.000073524 tCO_2e/€, compared to 2023. The reduction in emissions intensity indicates that the company has successfully decoupled its emissions from its revenue, despite minor fluctuations in operational activity. While certain projects contributed temporarily to higher emissions, these were offset by efficiency and renewable energy measures. In conclusion, the 2.44% reduction in absolute emissions and the decrease in emissions intensity in 2024 confirm the effectiveness of Sacyr's emissions reduction strategy and its continued commitment to sustainability.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

3393660.57

(7.52.3) Metric numerator

Wastes not destined for disposal

(7.52.4) Metric denominator (intensity metric only)

3146997.56

(7.52.5) % change from previous year

4.7

(7.52.6) Direction of change

Select from:

☑ Increased

(7.52.7) Please explain

At Sacyr we continue to work to include new waste solutions in our activities, enabling us to make further progress in the transition towards a more sustainable system. We apply the waste hierarchy principle: reduce generation, maximize reuse and recycling, favor recovery, including energy recovery, and avoid disposal. A good example here would be our construction projects, where we promote the reuse of excavated earth on site, thus reducing the acquisition of new resources and the generation of waste, which leads to energy savings, reduced emissions, and lower costs. In addition, most projects have a waste management plan and set targets for reuse and recycling. Sacyr's Zero Waste target aims to achieve 80% reuse, recycling or recovery of waste generated annually between 2024 and 2027. In 2024, 25.58% of the materials used were recycled or reused, and 92.61% of total waste was recovered, recycled or reused.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Sacyr_ S.A. - Near-Term Approval Letter - Tuesday_ 20 May 2025.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

08/31/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

119657.23

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

290433.97

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

410091.200

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

42

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

237852.896

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

74265.99

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

261813.24

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

336079.230

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

42.97

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Sacyr joined the Business Ambition for 1.5ºC in 2019, whereby it undertook to define and validate company-wide science-based targets. The defined targets, modelized our target using SBTi absolute contraction method and criteria (with no exclusions nor relevant biogenic emissions), were officially approved in October 2021. Average based year Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5ºC the increase of global temperature at age-old levels pre-industrial. These science-based targets are aimed at reducing the carbon footprint corresponding to the different operations developed by the Group, as part of our roadmap towards net zero emissions. Among the many benefits that they entail are: • to deepen carbon management; • boosting innovation; • anticipating legal requirements; • strengthening investor confidence; • improving profitability and competitive positioning.

(7.53.1.83) Target objective

The strategic objective of this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and also maintain a public accountability to our investors and other skateholders.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To meet our targets, Sacyr will follow the Roadmap in our Climate Change Strategy, which addresses climate-related risks and opportunities based on Task Force on Climate-related Financial Disclosures (TCFD) recommendations. We've begun implementing initiatives aligned with this strategy, managed by working groups of specialists from various Sacyr companies. By adhering to this roadmap and utilizing these experts, we aim to effectively tackle climate change and seize its opportunities. Our strategy includes enhancing energy efficiency, increasing renewable energy use, understanding embedded emissions in products, reducing emissions in our value chain, promoting a circular economy, and expanding internal carbon pricing. We continuously review and refine our targets to ensure alignment with our climate strategy, through rigorous monitoring and evaluation to stay on track. Our decarbonization targets were officially revalidated by the Science Based Targets initiative (SBTi), reaffirming that our emissions reduction commitments are aligned with the latest climate science. We are deploying energy efficiency measures such as regenerative thermal oxidation systems and advanced flue gas cleaning technologies. Our vehicle fleet is being updated with low-emission options, and innovative tools like Sacyr Tracking allow real-time monitoring of equipment in large projects. We are also developing a tool to map and track key emission reduction initiatives, ensuring our strategies remain effective. As we advance, our commitment to emission reduction and climate action remains strong. The approach to achieving our targets may evolve, adapting to new insights and conditions. Through these actions, Sacyr aims to not only meet its targets but also contribute to a more sustainable future.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Sacyr_ S.A. - Near-Term Approval Letter - Tuesday_ 20 May 2025.pdf

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

08/31/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply
☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply
☑ Scope 3, Category 1 – Purchased goods and services
☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)
☑ Scope 3, Category 5 – Waste generated in operations
☑ Scope 3, Category 15 – Investments

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

1299488.54

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

95166.15

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

205531.99

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

1690204.72

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

3290391.400

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

3290391.400

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

94

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

94

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2467793.550

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1446460

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

100116.37

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

19985.17

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

2043.95

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

1568605.490

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1568605.490

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

209.31

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Sacyr joined the Business Ambition for 1.5ºC in 2019, whereby it undertook to define and validate company-wide science-based targets. The defined targets, modelized our target using SBTi absolute contraction method and criteria (with no exclusions nor relevant biogenic emissions), were officially approved in October 2021. Average based year Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5ºC the increase of global temperature at age-old levels pre-industrial. These science-based targets are aimed at reducing the carbon footprint corresponding to the different operations developed by the Group, as part of our roadmap towards net zero emissions. Among the many benefits that they entail are: • to deepen carbon management; • boosting innovation; • anticipating legal requirements; • strengthening investor confidence; • improving profitability and competitive positioning.

(7.53.1.83) Target objective

The strategic objective of this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and also maintain a public accountability to our investors and other skateholders.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To meet our targets, Sacyr will follow the Roadmap in our Climate Change Strategy, which addresses climate-related risks and opportunities based on Task Force on Climate-related Financial Disclosures (TCFD) recommendations. We've begun implementing initiatives aligned with this strategy, managed by working groups of specialists from various Sacyr companies. By adhering to this roadmap and utilizing these experts, we aim to effectively tackle climate change and seize its opportunities. Our strategy includes enhancing energy efficiency, increasing renewable energy use, understanding embedded emissions in products, reducing emissions in our value chain, promoting a circular economy, and expanding internal carbon pricing. We continuously review and refine our targets to ensure alignment with our climate strategy, through rigorous monitoring and evaluation to stay on track. Our decarbonization targets were officially revalidated by the Science Based Targets initiative (SBTi), reaffirming that our emissions reduction commitments are aligned with the latest climate science. We are deploying energy efficiency measures such as regenerative thermal oxidation systems and advanced flue gas cleaning technologies. Our vehicle fleet is being updated with low-emission options, and innovative tools like Sacyr Tracking allow real-time monitoring of equipment in large projects. We are also developing a tool to map and track key emission reduction initiatives, ensuring our strategies remain effective. As we advance, our commitment to emission reduction and climate action remains strong. The approach to achieving our targets may evolve, adapting to new insights and conditions. Through these actions, Sacyr aims to not only meet its targets but also contribute to a more sustainable future.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ No, but we are reporting another target that is science-based

(7.53.1.5) Date target was set

08/31/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 15 – Investments

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

119657.23

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

290433.97

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

1299488.54

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

95166.15

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

205531.99

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

1690204.72

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

3290391.400

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

3700482.600

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

94

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

95

(7.53.1.54) End date of target

12/30/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

370048.260

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

74265.99

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

261813.24

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1446460

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

100116.37

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

19985.17

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

2043.95

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

1568605.490

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1904684.720

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

53.92

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Our long-term absolute emissions reduction target (2050) covers 100% of Scope 1, 2, and 3 emissions across the organization, including all inventoried greenhouse gases, with no exclusions or relevant biogenic emissions. This target is one of the pillars of our 2025–2027 Strategic Plan and is embedded in our Climate Change Strategy launched in 2020. It is aligned with the Science Based Targets initiative (SBTi) principles and complements our approved 2030 targets, contributing to the global ambition of limiting the temperature increase to 1.5 °C. A proof of our commitment is our adhesion to the United Nations' "Business Ambition for 1.5 °C" and "Race To Zero" global campaigns for the climate, setting the highest possible level of ambition to reduce our emissions, aiming to contribute to halve global emissions by 2030 and achieve zero net carbon emissions by 2050.

(7.53.1.83) Target objective

The strategic objective of this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices and also maintain a public accountability to our investors and other stakeholders.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Our roadmap includes intermediate milestones to both reduce emissions and compensate for unavoidable residuals in 2050: Reduction: electrification of processes and fleets, complete transition to renewable energy, a 60% increase in the use of recycled materials, water consumption reduction, and energy efficiency improvements. Beyond value chain mitigation: ongoing financing of certified offset projects in countries where we operate. Residual neutralization: implementation of permanent carbon removal solutions, both nature-based and technological. To reduce at least 90% of our absolute emissions by 2050 and neutralize any residual emissions through carbon removal and permanent storage projects. Neutralization will include certified reforestation initiatives, such as the Silvoso B project in Pontecaldelas (estimated absorption of 14,667 tCO_2 over 35 years) and carbon capture technologies. We also maintain beyond value chain mitigation actions, such as the purchase and cancellation of carbon credits from the Viñales biomass project (VCS/Verra certification). In 2024, we avoided 185,547 tCO_2eq through waste management, and we estimate avoiding an additional 102,766 tCO_2eq by 2030 through construction waste reuse. Furthermore, renewable electricity use and energy efficiency measures are projected to avoid 174,260 tCO_2eq by 2030. Renewable energy already accounts for 36% of total energy consumption (27% in 2023), reinforcing our progress towards the 2050 goal. As we advance, our commitment to emission reduction and climate action remains strong. The approach to achieving our targets may evolve, adapting to new insights and conditions. Through these actions, Sacyr aims to not only meet its targets but also contribute to a more sustainable future.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

☑ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

08/31/2021

(7.54.1.3) Target coverage

Select from:

☑ Country/area/region

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2020

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

458613.25

(7.54.1.9) % share of low-carbon or renewable energy in base year

11

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

37

(7.54.1.13) % of target achieved relative to base year

29.21

(7.54.1.14) Target status in reporting year

Select from:

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, it is part of an emission target. Our commitment to utilizing renewable energy in Spain and future locations is driven by the goal of reducing emissions associated with our electricity consumption. This aspect represents a significant portion of our carbon footprint. By pledging to purchase Guarantees of Origin, we are actively contributing to the fulfillment of our Scope 1 and 2 Science Based Target by 2030.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

Sacyr_ S.A. - Near-Term Approval Letter - Tuesday_ 20 May 2025.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

Sacyr has demonstrated a strong commitment to renewable energy by taking an additional stride towards sustainability. Starting in 2021, and improving year by year, the company has pledged to supply electricity from renewable sources with a guarantee of origin certificate, for all projects situated in Spain. This guarantee of origin certificate issued by the National Commission of Markets and Competition (CNMC). It serves as a guarantee that the energy consumed in these projects is derived from renewable generation sources. By obtaining these certificates, Sacyr ensures transparency and accountability in its renewable energy procurement, further reinforcing its dedication to environmentally friendly practices.

(7.54.1.20) Target objective

The company aims to supply 100% of its electricity for all projects in Spain from renewable sources, as verified by guarantee of origin certificates issued by the National Commission of Markets and Competition (CNMC). This initiative is part of a broader commitment in line with the Science Based Target Initiative to increase renewable energy consumption, implement internal carbon pricing, and reduce Scope 2 emissions, reinforcing its dedication to sustainable practices and emissions reduction.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

We remain steadfast in our efforts to promote the adoption of renewable energy across all the countries where we have a presence. This commitment has enabled us to significantly boost our consumption of renewable energy in recent years. One of our key initiatives in this regard is the implementation of a contract for the supply of

electricity from renewable sources, supported by guarantee of origin certificates, specifically for projects located in Spain. As highlighted in previous questions, we have also introduced an internal carbon price, commonly referred to as a shadow price. This internal carbon pricing mechanism plays a crucial role in our decision-making processes, helping us prioritize and determine the procurement of renewable energy sources. By incorporating the cost of carbon emissions into our evaluations, we can more effectively assess the economic viability and environmental impact of our energy choices, further reinforcing our commitment to sustainable practices.
[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:
☑ Oth 1

(7.54.2.2) Date target was set

09/04/2021

(7.54.2.3) Target coverage

Select from:
☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:
☑ Intensity

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Engagement with suppliers
☑ Other engagement with suppliers, please specify :Number of suppliers assessed on ESG aspects

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ Other, please specify :Total number of suppliers

(7.54.2.7) End date of base year

12/30/2021

(7.54.2.8) Figure or percentage in base year

54.37

(7.54.2.9) End date of target

12/30/2025

(7.54.2.10) Figure or percentage at end of date of target

76.12

(7.54.2.11) Figure or percentage in reporting year

59

(7.54.2.12) % of target achieved relative to base year

21.2873563218

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

Yes, great performance against this target contributes to Scope 3 emissions reductions, therefore, to our global value chain Science Based Target (Abs 2).

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based targets initiative - approved other

(7.54.2.17) Science Based Targets initiative official validation letter

Sacyr_ S.A. - Near-Term Approval Letter - Tuesday_ 20 May 2025.pdf

(7.54.2.18) Please explain target coverage and identify any exclusions

Sacyr considers it to be a priority to prevent any risks arising from its supply chain and in the goods and services produced or provided by the companies forming part of this chain. On 17 December 2020, Sacyr's Board of Directors approved the Supply Chain Management Policy, which defines and establishes Sacyr's sustainability principles and commitments and those of its suppliers in the area of sustainability, from an environmental, social, regulatory, ethical and health and safety perspective, throughout the whole life cycle of its projects. Since 2021, we have been reinforcing this commitment, among other measures, by performing an ESG risk analysis of our most significant supplier portfolio, taking into account chronological and business volume contracting criteria, and set a target aiming to increase the coverage of that ESG analysis (+40% by 2025). In this reporting year we have continued to improve these processes to meet the target. Part of this improvement comes from automation to improve the efficiency of the process. We have included new software (PROCURA) for environmental services, and facilities, which gives us an overview of the entire life cycle of our suppliers. We also expect to include further improvements in this regard, including automation with another programme (AGORA) for supplier management but specific to construction businesses.

(7.54.2.19) Target objective

Sacyr's objective is to reduce environmental impacts and emissions in its supply chain by implementing a Supply Chain Management Policy and conducting ESG risk analyses of significant suppliers. They use software tools like PROCURA and AGORA to enhance the efficiency and oversight of environmental performance, prioritize local suppliers, and conduct regular audits and evaluations to ensure adherence to environmental standards. This target will contribute reduce emissions as part of other targets and advancing towards the Net-zero target, helping to choose in strategic decisions on the suppliers of the value chain.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Since 2021, Sacyr has progressively strengthened its approach to managing ESG risks in its supply chain. Our strategy focuses on identifying, evaluating, and mitigating environmental and social risks associated with suppliers through robust assessment tools, digital systems, and close engagement. In 2024, we evaluated 898 new suppliers using ESG screening tools based on Moody's Compliance Catalyst 2, covering six environmental, social and governance risk categories. As a result, 71.83% of the suppliers met our environmental and social requirements, a notable improvement over previous year. In parallel, we carried out 1,505 supplier assessments and 48 on-site audits, enabling us to detect and address potential non-conformities. Of the 45 suppliers identified as having negative environmental or

social impacts, 38 were subject to corrective action plans, while 7 had their contracts terminated. We maintain a strong commitment to local sourcing: 97.55% of our suppliers in 2024 were based in the same country where they deliver services or products, supporting local economies and minimizing logistics-related emissions. To support this strategy, we have fully implemented the AGORA digital platform (GeOS) across all business units, integrating ESG criteria into procurement processes and supplier performance monitoring. This system enhances traceability, standardization, and risk management throughout the supplier lifecycle. As part of our ongoing risk evaluation framework, 37 suppliers were classified as critical in 2024. These are subject to more intensive monitoring and specific sustainability requirements. Additionally, we apply ESG-weighted evaluation criteria in tenders to promote responsible sourcing practices and continuous improvement.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

08/31/2021

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs3

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ No, but we are reporting another target that is science-based

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

Reducing GHG emissions is one of the pillars of our 2025–2027 Strategic Plan and is embedded in our Climate Change Strategy launched in 2020. We are determined to play an active role in the fight against climate change, and thus, in 2020 we launched our Strategy against climate change, a roadmap that symbolizes our commitment to shifting towards a decarbonized economy before 2050. A proof of our commitment is our adhesion to the United Nations' "Business Ambition for 1.5 ºC" and "Race To Zero" global campaigns for the climate, setting the highest possible level of ambition to reduce our emissions, aiming to contribute to halve global emissions by 2030 and achieve zero net carbon emissions by 2050. One of our action lines to face this challenge has been establishing emission-reducing goals based on the 'Science Based Targets Initiative' (SBTi) criteria, having already validated our near-term goals in 2021, and expecting to commit to validate our long-term Net-Zero target soon

(7.54.3.11) Target objective

Sacyr aims to achieve at least a 90% reduction in emissions by 2050 and neutralize any remaining emissions through carbon removal and storage. At COP26, Sacyr presented best practices for achieving net zero emissions and plans to define intermediate milestones to meet this goal. Having already reduced Scope 1 and Scope

2 emissions by 32% in 2021, Sacyr's new strategy includes increased investment in environmental protection, water conservation, and the use of recycled materials. In 2024 alone, Sacyr prevented 185,547 tCO_2eq through waste management, and 102,766 tCO_2eq are expected to be avoided by 2030 through construction waste reuse. Additionally, avoided emissions from renewable electricity and efficiency measures are projected to reach 174,260 tCO_2eq by 2030. Renewable energy consumption has increased significantly, reaching 36% of total energy use in 2024, up from 27% in 2023, further supporting our emissions reduction targets. This progress is bringing us closer to our net zero goal as planned.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we are currently purchasing and cancelling carbon credits for beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Although Sacyr's aim is to reduce at least 90% through our emissions by 2050, some residual emissions may remain at the target year. Our company therefore intends to neutralize these unabated emissions through permanent removal and storage of carbon from the atmosphere. Our commitment is such that during the United Nations Conference on Climate Change (COP26), we indeed presented the Best Practice Guidance for achieving net zero emissions in collaboration with the Spanish Green Growth Group (GECV); and now that we have defined our ambition and target year, our next step is to define intermediate milestones combining different types of projects covering increasing percentages of our total footprint defining therefore a full year-on-year strategy that will eventually meet the net zero criteria set by the SBTi in the target year. Several measures have been taken to support the net zero pathway strategy, including updating the climate change strategy as we already reached our goals set for 2025 (with 2016 as the base year), by reducing our Scope 1 and Scope 2 emissions by 32% in 2021. Other measures that form part of the new strategy include increasing investment in environmental protection by 50%, reducing water consumption and increasing the use of recycled materials by 60% in all projects. In 2024 alone, Sacyr prevented 185,547 tCO_2eq through waste management, and 102,766 tCO_2eq are expected to be avoided by 2030 through construction waste reuse. Additionally, avoided emissions from renewable electricity and efficiency measures are projected to reach 174,260 tCO_2eq by 2030. Renewable energy consumption has increased significantly, reaching 36% of total energy use in 2024, up from 27% in 2023, further supporting our emissions reduction targets. This progress is bringing us closer to our net zero goal as planned.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

Sacyr recognizes the importance of beyond value chain mitigation projects in driving the transition towards sustainability and achieving its net-zero target. Alongside other neutralization actions undertaken between the reporting year and the net-zero target year, the company firmly believes in the transformative power of these projects. Over the years, Sacyr has allocated a budget to contribute to offset projects in the countries where it operates. This practice is already ingrained within the company and will continue to increase, complementing investments in eligible neutralization projects and the ongoing reduction of emissions through deep decarbonization efforts. Examples of projects we financed are: - A reforestation project "Silvoso B" in Pontecaldelas, Spain, with a permanency of 35 years and certified absorption of 14.667 t CO2 over this duration, in collaboration with CO2 Revolution and certified by the Spanish Minister of Ecology (MITECO). - Purchase of 1500 tCO2e worth of carbon credits from ACT, generated by the Viñales Biomass Plant which is an emissions reduction project that generates renewable energy from residual biomass to displace fossil fuel use. It is certified by the VCS/Verra (Verified Carbon Standard).

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

The net zero target we set earlier is currently in progress and is actively being pursued. Since it's an underway target, it means that we're during implementing the strategies and actions needed to reach it. At this stage, the focus is on monitoring our progress and ensuring that we're on track to meet the target. A formal review or reassessment of the target itself isn't scheduled currently because we're still in the execution phase. Our current efforts are centered on achieving the objectives set out in the initial plan.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*0*	*0*
Implemented	*8*	*144.24*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Lighting

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

8.24

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

15875

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

3224

(7.55.2.7) Payback period

Select from:
☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 11-15 years

(7.55.2.9) Comment

This initiative consists on the replacement of traditional lighting with LED lighting.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Lighting

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

13.99

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

27844

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

48944

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

This initiative consists on the replacement of traditional lighting with LED lighting.

Row 3

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

87.2

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

47537

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

76036

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

This initiative consists on monitoring of electricity generation using solar photovoltaic technology.

Row 4

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation

☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

0

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1168

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

11800

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

This initiative involves generating electricity through solar photovoltaic technology. As we already purchase Guarantees of Origin (GOs) for these locations, the estimated annual CO2e savings are zero. The transition from GO-backed electricity to self-production with solar panels does not alter the emissions profile, but it aligns with our broader sustainability strategy by enhancing energy autonomy and reinforcing our commitment to renewable energy sourcing.

Row 5

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

0

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

18000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

386729

(7.55.2.7) Payback period

Select from:

☑ 21-25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

This initiative involves generating electricity through solar photovoltaic technology. As we already purchase Guarantees of Origin (GOs) for these locations, the estimated annual CO2e savings are zero. The transition from GO-backed electricity to self-production with solar panels does not alter the emissions profile, but it aligns with our broader sustainability strategy by enhancing energy autonomy and reinforcing our commitment to renewable energy sourcing..

Row 6

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

34.73

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1521

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2622

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

This initiative consists on electricity generation using solar photovoltaic technology

Row 7

(7.55.2.1) Initiative category & Initiative type

Transportation
☑ Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

0.08

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

50

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

50124

(7.55.2.7) Payback period

Select from:

☑ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

This initiative consists on the replacement of vehicles with more efficient vehicles

Row 8

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption
☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

0

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

5616

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

62216

(7.55.2.7) Payback period

Select from:

☑ 11-15 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

This initiative involves generating electricity through solar photovoltaic technology. As we already purchase Guarantees of Origin (GOs) for these locations, the estimated annual CO2e savings are zero. The transition from GO-backed electricity to self-production with solar panels does not alter the emissions profile, but it aligns with our broader sustainability strategy by enhancing energy autonomy and reinforcing our commitment to renewable energy sourcing.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

We undertook projects to enhance energy efficiency at our own facilities as well as those of our clients. Our approach involved offering customized advice that catered to their specific requirements. Additionally, we successfully renewed ISO 50001 certification for all of our group's activities. Furthermore, at Sacyr, we function as an energy services company, delivering state-of-the-art solutions to our clients. Our services encompass ensuring a reliable energy supply, devising energy-saving measures, and facilitating cost reductions. Over the past year, we have implemented measures related to lighting, renewable electricity generation, and fleet modernization, resulting in substantial savings. These initiatives have propelled us towards a more efficient fleet and contributed to overall energy conservation. This year, Sacyr achieved energy savings of 872 MWh (920 MWh in 2023), thus avoiding the emission of 144.16 t CO2 eq into the atmosphere (270.97 t CO2 eq in 2023).

Row 2

(7.55.3.1) Method

Select from:

☑ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

The budget dedicated to R&D in 2024 rounded 5.7M€ with 29 innovation projects focused on sustainability
[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

☑ Biomass energy

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The Viñales Biomass Plant Project is a voluntary carbon offset project focused on emissions reduction. Located southwest of Santiago, Chile, the project involves the installation of a biomass cogeneration facility at the Viñales sawmill. By using residual biomass from sawmill and forestry operations to generate renewable electricity, the project displaces fossil fuel–based energy sources, thereby reducing greenhouse gas emissions. It is certified under the Verified Carbon Standard (VCS) and contributes to Chile's sustainable development goals.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

1967

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2020

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS/Verra (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Investment analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Temporary crediting

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The Verified Carbon Standard (VCS) requires projects such as the Viñales Biomass Plant in Chile to address a wide range of environmental, economic, and social concerns while avoiding or minimizing negative impacts. On the environmental side, the VCS mandates that projects conduct thorough assessments of their impact on local ecosystems. The Viñales plant meets these requirements by using only residual biomass, thereby avoiding deforestation and promoting sustainable forest management. The use of biomass waste also contributes to improved waste management practices in the region. Economically, the project contributes to regional development by supporting the local forestry sector and creating new employment opportunities during both construction and operation phases. VCS requires transparent reporting on the project's economic impacts to ensure long-term sustainability and equitable benefit distribution. Socially, the Viñales Biomass Plant engages local communities and stakeholders to ensure their inclusion in decision-making processes. This includes addressing community concerns related to land use, air quality, and noise levels. The project is aligned with the Sustainable Development Goals (SDGs), particularly those related to affordable clean energy, decent work, and climate action. Ongoing monitoring, stakeholder consultations, and third-party verifications are required to maintain

(7.79.1.14) Please explain

The Viñales Biomass Plant Project involves the development of a biomass cogeneration facility at the Viñales sawmill, southwest of Santiago, Chile. Its main objective is to generate renewable electricity by utilizing residual biomass from sawmill and forestry operations, thereby displacing fossil fuel–based energy sources. By replacing carbon-intensive energy generation, the project significantly reduces greenhouse gas emissions and promotes cleaner energy in the national grid. This initiative supports sustainable forest and resource management by making productive use of waste materials that would otherwise decompose or be burned inefficiently. The project contributes to sustainable development by: - Supporting Chile's transition to renewable energy. - Creating jobs in rural areas. - Strengthening local forestry operations through clean energy integration. - Facilitating technology transfer and capacity building. In total, the project has resulted in the cancellation of 1,967 verified carbon credits (in metric tons of CO_2), demonstrating its measurable contribution to climate change mitigation and sustainable development.

Row 2

(7.79.1.1) Project type

Select from:

☑ Reforestation

(7.79.1.2) Type of mitigation activity

Select from:

☑ Carbon removal

(7.79.1.3) Project description

The company pledges for the offset of emissions as a mechanism to minimize its impact on the environment, at the same time supporting small local environmental conservation projects. It is expected to absorb 14.667 tons of CO2 in a 35-year period of time, 100 of them through the following project: This reforestation project aims to restore a total of 20 hectares of land affected by a fire. The project recovers impoverished soil to create new forest mass, protecting habitat and contributing to rural development and the promotion of employment in the local community. This project is certified by the Ministry for the Ecological Transition and the Demographic Challenge

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

100

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2021

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ Other regulatory carbon crediting program, please specify :MITECO

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Investment analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Temporary crediting

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Market leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The MITECO standard for the reforestation project emphasizes addressing and mitigating environmental, economic, and social impacts. Environmentally, the project focuses on conserving habitats, restoring soil, and preventing water erosion. It mandates a thorough evaluation of environmental benefits and any potential negative effects on local ecosystems. From an economic perspective, the project aims to stimulate rural development by creating employment opportunities through reforestation activities. MITECO requires continuous assessment and reporting on economic impacts to manage and mitigate any adverse effects. Socially, the project ensures that local community's benefit from improved environmental conditions and increased job opportunities. It also requires active involvement of local stakeholders in planning and execution to address their needs and concerns. The project must be certified by MITECO, which involves detailed reporting on its environmental, economic, and social impacts. Ongoing monitoring is essential to track the project's effectiveness and ensure it achieves its intended benefits.

(7.79.1.14) Please explain

An emission offset project is being implemented that aims to protect and promote biodiversity in the forestry sector. The project focuses on landscape and natural habitat conservation, as well as protection against water erosion. It also has additional benefits beyond harnessing renewable natural resources and improving soil structure, such as promoting rural employment. REGISTRO DE HUELLA DE CARBONO, COMPENSACIÓN Y PROYECTOS DE ABSORCIÓN DE DIÓXIDO DE CARBONO (miteco.gob.es)
[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At Sacyr water withdrawals are measured continuously through various methods of measurement, such as: • Direct meter measurements, flowmeters • Calculation of water tanks volumes • Water supply company invoices • Water consumption from accounting expenses • Estimates using similar activities with known volumes of water withdrawals • Estimates using specialized literature.

(9.2.4) Please explain

At Sacyr total volumes of water withdrawals are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted regularly, on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control. This is done as Sacyr evaluates their water footprint to understand, identify and evaluate the potential environmental impacts that are linked to water. To carry out the water footprint it is imperative to consider water withdrawals. Within this water input, the river basin in which the water is being withdrawn and the water source such as underground water, freshwater surface,

brackish water, or water from third parties are considered. Sacyr also takes into consideration the water related CSRD indicators. The CSRD indicators enable Sacyr to know total water withdrawals (surface, underground, sea and water from third parties), water discharges, recycled/reused water, rainwater and water consumption.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At Sacyr water withdrawals are measured continuously through various methods of measurement, such as: • Direct meter measurements, flowmeters • Calculation of water tanks volumes • Water supply company invoices • Water consumption from accounting expenses • Estimates using similar activities with known volumes of water withdrawals • Estimates using specialized literature

(9.2.4) Please explain

At Sacyr volumes by source of water withdrawals are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted regularly, on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control. This is done as Sacyr evaluates their water footprint to understand, identify and evaluate the potential environmental impacts that are linked to water. To carry out the water footprint it is imperative to consider water withdrawals by source. Within this water input, the river basin in which the water is being withdrawn and the water source such as underground water, freshwater surface, brackish water, or water from third parties are considered. Sacyr also takes into consideration the water related CSRD indicators. The CSRD indicators enables Sacyr to know total water withdrawals (surface, underground, sea and water from third parties), water discharges, recycled/reused water, rainwater and water consumption.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

At Sacyr water withdrawals quality is measured daily through various methods of measurement, such as: • Analysis from external and internal laboratory. • Multiparameter sensors such as pH meters, thermometers, conductivity meters and turbidity meters.

(9.2.4) Please explain

At Sacyr water is used in two different ways in the scope of the company's activities; water for Sacyr's own consumption and water consumption for the population. Water quality is measured in all Sacy's water treatment plants and water cycle concessions. It is imperative to supply the water in the right conditions to the communities and the ecosystems. Parameters such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticides, etc are measured. In the rest of the contracts the quality of water withdrawals is monitored according to the water withdrawal requirements included in the permit issued by the specific authority. Moreover, through the water footprint analysis, the degradative water footprint profile is evaluated, taking into consideration quality parameters in water withdrawals and water discharges of Sacyr's treatment plants. Water withdrawals quality is measured daily and applies to 100% operations within operational control.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At Sacyr water discharges are measured continuously through three methods of measurement such as direct meter measurements (flowmeters), calculation of water tanks volumes and estimates using discharge rates from specialized literature.

(9.2.4) Please explain

At Sacyr water is used in two different ways in the scope of the company's activities; water for Sacyr's own consumption and water consumption for the population. This activity is focused on the operation of all types of water treatment plants and the management of water cycle. Sacyr also takes into consideration the water related CSRD indicators. It allows to understand the total water discharges from own consumption (by surface, underground, sea and to third parties). Sacyr evaluates its water footprint according to ISO 14046. The inventory of the water footprint takes into consideration water discharges considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties. Total volumes of water discharges are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At Sacyr water discharges are measured continuously through three methods of measurement such as direct meter measurements (flowmeters), calculation of water tanks volumes and estimates using discharge rates from specialized literature.

(9.2.4) Please explain

At Sacyr water for own consumption refers to water consumed at the company's facilities for the performance on its activities. Moreover, Sacyr supplies drinking water to communities, considering the water captured to meet the demand from third parties. This activity is focused on the operation of all types of water treatment plants and the management of water cycle. Additionally, Sacyr evaluates its water footprint according to ISO 14046. The inventory of the water footprint takes into consideration water discharges considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties. Water

discharges by destination are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted regularly, on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At Sacyr water discharges are measured continuously through three methods of measurement such as direct meter measurements (flowmeters), calculation of water tanks volumes and estimates using discharge rates from specialized literature.

(9.2.4) Please explain

The water discharges and river basin in which they are carried out is taken into consideration as well as the treatment given to the water (tertiary, secondary, primary treatment, or the discharge to the natural environment or to a third party is carried out without treatment). Discharge treatment methods are identified in all Sacyr's water treatment plants and wastewater treatment plants and are conducted through the following methods: • Septic tanks where the water in them is collected and managed by an authorized waste management entity. • Discharge to the sewage network. The discharge of water is conducted directly into the sanitation network and must comply with specific regulation, wastewater treatment plants. • Wherever it is necessary to assure the quality of the water, water treatment plants are deployed for every contract that requires it. Water discharges by treatment method are measured continuously and applies to 100% operations within operational control.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At Sacyr water discharges are measured daily through methods of measurement such as: • Analysis from external and internal laboratories • Multiparameter sensors (pH meter, thermometer, REDOX meter, turbidity meter)

(9.2.4) Please explain

Depending on the contract, measurements are done continuously in a daily or monthly basis and applies to 100% operations within operational control referring to the contracts which are carried out. Moreover, water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. The quality of the discharge shall be assured, always in accordance with applicable environmental legislation. To guarantee water quality, Sacyr always monitors the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits. Moreover, within the water footprint inventory takes into consideration quality parameters in water withdrawals and water discharges of the water treatment plants.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

At Sacyr water discharges are measured daily through methods of measurement such as: • Analysis from external and internal laboratories • Multiparameter sensors (pH meter, thermometer, REDOX meter, turbidity meter)

(9.2.4) Please explain

The measurement of water quality in the water treatment plants and water cycle concessions is important to supply the water in the right conditions to the communities and the ecosystems. Different parameters such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticides are measured and depending on the contract they are measured continuously on a daily or monthly basis. For the rest of Sacyr's activities, water quality measurement in terms of nitrates, phosphates, pesticides are carried out on a regular basis if contract singularities require it. In the rest of the contracts the quality water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. To guarantee water quality, we always monitor the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

At Sacyr water discharges are measured daily through methods of measurement such as: • Analysis from external and internal laboratories • Multiparameter sensors (pH meter, thermometer, REDOX meter, turbidity meter)

(9.2.4) Please explain

The measurement of water quality in water treatment plants and water cycle concessions is important to supply the water in the right conditions to the communities and the ecosystems. Different parameters such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticides are measured and depending on the contract they are measured continuously on a daily basis. For the rest of Sacyr's activities, water quality measurement in terms of temperature is measured daily when contract singularities require it. In the rest of the contracts the quality water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. To guarantee water quality, we always monitor the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

To measure water consumption Sacyr follows the CSRD standard guidelines as well as the ISO 14046. Consumption is the difference between total water withdrawal and total water discharge.

(9.2.4) Please explain

At Sacyr, water is used in two different ways in the scope of our activities. On the one hand, water for own consumption refers to water consumed and discharged at the company's facilities for the performance of various activities. On the other hand, Sacyr supplies drinking water to communities, considering the water captured to meet the demand of third parties. This activity is focused on the operation and maintenance of all types of water treatment plants and the management of the entire water cycle. To measure the total volume of water consumption Sacyr follows and responds to water related CSRD indicators. Through these indicators Sacyr can understand its total water consumption. Moreover, they evaluate water consumption in each basin, obtained from the difference between the input and output of water. Moreover, monitoring is done continuously throughout the year which, depending on the service or contract, will be done on a daily, monthly, or quarterly basis.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At Sacyr water withdrawals are measured continuosly through various methods of measurement, such as: • Direct meter measurements, flowmeters • Calculation of water tanks volumes. • Water supply company invoices • Water consumption from accounting expenses • Estimates using similar activities with known volumes of water withdrawals • Estimates using specialized literature.

(9.2.4) Please explain

In 2024, recycled or reused water accounted for a total of 118,40 ML in Sacyr's own operations. Depending on the service or contract the measurement of recycled or reused water is conducted regularly, on a daily, monthly, or quarterly basis. Sacyr is aware of the importance of taking care of water resources and are concerned about efficiently managing the integral cycle. Therefore, Sacyr operates regenerated water production facilities and specific networks for supplying water to irrigate green areas, wash down streets for industrial purposes. Due to those activities Sacyr has been able to reduce the consumption of drinking water, despite the increase in population and economic activities.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

At Sacyr, fully functioning WASH services are measured through contracts with water supply and sewage companies and through water supply and sewage company invoices.

(9.2.4) Please explain

Sacyr provides the necessary means to ensure compliance with the provisions of the International Labour Organization (ILO). Sacyr is committed to conducting business and professional activities in accordance with the laws in force in each of the places where they operate, and they promote and encourage the same recognition and respect among contractors and suppliers. That means that the provision of suitable WASH services is mandatory in all Sacyr's activities, water for human consumption and sanitary purposes fulfils the appropriate quality standards, always according with the World Health Organization and country specific water regulations. H&S personnel monitor that all sites and facilities have access to suitable and fully equipped WASH services. The quantity of water consumed by employees is measured using water supply company invoices received on a monthly basis and covers 100% of Sacyr's operational control.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

2576.53

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:
☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

At Sacyr, water is used in two different ways in the scope of activities. On the one hand, Sacyr withdraws water for own consumption that refers to water consumed at the company's facilities for the performance of various activities. On the other hand, Sacyr withdraws water to supply drinking water to communities. This activity focused on the operation and management of all types of water treatment plants and the management of the entire water cycle. With the water related CSRD indicators Sacyr can know the total water withdrawals for own consumption (by surface, underground, sea and water from third parties). The water withdrawals for own consumption (2,576.53 ML) remained about the same with a slight increase in 2024 due to a change in the scope of the contracts, compared to 2023 (2,493,29 ML). The reduction is mainly due to a slight increase in the number of contracts. The thresholds for both ''comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Moreover, Sacyr has established a water consumption reduction goal across all activities by at least 5% from 2024-2027, in areas of both high and low water stress. So, it is expected that it will continue reducing the volume of water withdrawals in the future.

Total discharges

(9.2.2.1) Volume (megaliters/year)

1642.09

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

The volume of total discharges from own consumption of water (1,642.09 ML) increased in 2024 compared to 2023 (1,359.10 ML). This is due to: • The initiation of new contracts that withdrew water and therefore discharged water. • Construction contracts in construction phases that have required a greater water withdrawal and thus, the discharge of water. It is expected that the volumes of discharges will reduce because Sacyr promotes water efficiency in all their activities and the reuse and recycling of water, both internally in their own facilities and projects as well as externally by fostering the use of alternative water sources to preserve available natural reserves. The thresholds for both ''comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower.

Total consumption

(9.2.2.1) Volume (megaliters/year)

934.44

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

By applying the water related CSRD indicators, Sacyr can know its total water consumption (934,44 ML) which has reduced compared to the year 2023 (1.134,19 ML). The thresholds for both ''comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Total water consumption is calculated as the difference between total water withdrawal for own consumption and total water discharge from own consumption, in accordance with the definition of water consumption of the CSRD standard guidelines and ISO 14046 (C=W-D). Since the volume of water withdrawal was lower and the water discharged higher in 2024, the result of the water consumption was also lower in 2024. It is expected that water consumption volumes will reduce in the future. Moreover, Sacyr has established a water consumption reduction goal across all activities by at least 5% from 2024-2027, in areas of both high and low water stress. So, it is expected that it will continue reducing the volume of water consumption in the future.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:
☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2100.66

(9.2.4.3) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.4.5) Five-year forecast

Select from:

☑ Lower

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

81.53

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

In 2024, the volume of water withdrawn from water stressed areas decreased slightly compared to 2023.The volume of total water withdrawals for own consumption in 2024 was 2,576.53 Ml and in water stressed areas 2,100.66 Ml which suggests that 81.53% of water was withdrawn from water stressed areas in 2024. In 2023 water withdrawals for own consumption were 82.26% in water stressed areas. The percentage slightly decreased in 2024, despite the higher number of total contracts in water-stressed areas. This reduction can be attributed to a decrease in water use related to construction site activities, which contributed to the overall decline. On the other hand, there was an increase in water extraction associated with human use (such as offices and changing rooms) and internal processes at water treatment plants located in those areas. However, this did not significantly impact the overall percentage. 57,54 % of Sacyr's centers are in high and extremely high-water stress areas (59,56% in 2023). In these areas reusing water in own activities or using alternative water sources such as reclaimed water is encouraged. Water stress index is measured using the Aqueduct Water Risk Atlas, a public tool from the World's Resources Institute. According to this tool, water stress areas are considered those to be associated "high" (40-80%) or "extremely high" (>80%) on the stress benchmark. To assess the water stress index on a river basin level every Sacyr contract is classified into the different categories of water stress area defined by the tool. Additionally, to "Water Stress Index", Sacyr evaluates three indices obtained from the Water Risk Atlas of the Aqueduct tool, included in the WRI (World Resources Institute) water program: "Water Risk Index", "Water depletion" and "Drought Risk" per river basin. Water withdrawals for own consumption from water stressed areas are expected to decrease in the future. It is also part of Sacyr's objective moving forward, to reduce water withdrawals in water stressed areas.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

266.16

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Surface water withdrawals fell in 2024 (226.16 ML) vs 2023 (455.31 ML), mainly due to fewer contracts using this source, construction stages with lower demand, and best practices to capture and reuse rainwater. Per CSRD, rainwater collected counts as surface water: e.g., in the 37.4 km railway in Portugal, over 600 m³ of rainwater was reused to cover project needs in a high-water stress area (>80%). In Chile's "RUTA 66" project, reduced earthworks led to lower water use for dust control and compaction. Thresholds for "comparison with previous year" are: deviation ±5% = about the same; ±5–25% = higher/lower; >±25% = much higher/lower. Thus, 2024 withdrawals are "much lower." In parallel, Sacyr has established a voluntary reduction goal, developed with input from internal stakeholders and aligned with the Sacyr Sustainable Roadmap 2024–2027: achieving a 5% decrease in global water consumption by 2027, reinforcing its commitment to sustainability and efficient resource management.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

128.55

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Brackish Surface water/Seawater withdrawals increased from 2024 (128.56 ML) from 2023 (44.3 ML). This is because there are three contracts, two new contracts in 2024, that withdraws seawater within Sacyr's operations. The centers are: Sohar Operations Services desalination plant, Carboneras desalination plant and Melilla desalination plant. The water is used both for internal processes and for human use. In Sohar Operations Services desalination plant, the water withdrawal for human use remains similar, but the water withdrawal for internal processes increased. The thresholds for ''comparison with previous reporting year" is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Moreover, Sacyr has established a voluntary goal, developed with input from internal stakeholders and aligned with the Sacyr Sustainable Roadmap 2024-2027: a 5% reduction in our global water consumption by 2027 across all Sacyr Group.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

222.76

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Groundwater withdrawals decreased in 2024 (222.76 ML) compared to 2023 (277.92 ML) due to the decrease of groundwater withdrawal in projects in Peru that are not in the greatest activity stage. The threshold for ''comparison with previous reporting year" is a deviation+/-5%= about the same; Deviation between +/- 5-25%= higher/lower; Deviation>+/-25% = much higher/lower. Moreover, Sacyr has established a voluntary goal, developed with input from internal stakeholders and aligned with the Sacyr Sustainable Roadmap 2024-2027: a 5% reduction in our global water consumption by 2027 across all Sacyr Group activities, spanning both high and low water stress regions. This relative target compares water use between the baseline year of 2023 and the target year of 2027, aiming for a 5% reduction. The target spans 2024 to 2027. It is expected that it will continue reducing the volume of water withdrawals in the future, hence we expect a decrease in withdrawals from this source in the future.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Sacyr always complies with water withdrawal permits and monitors all water withdrawals during its activities, including those potentially related to non-renewable groundwater sources. However, no withdrawals from non-renewable groundwater sources have been identified in its operations. Sacyr's groundwater withdrawals are all from renewable reservoirs as per technical studies performed on all the reservoirs Sacyr withdraws from.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Sacyr always complies with water withdrawal permits and monitors all water withdrawals during its activities, including those potentially related to produced or entrained water sources. However, no water withdrawals from produced or entrained water sources have been identified in its operations. Sacyr does not withdraw produced or entrained water.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1999.06

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Withdrawals from third party sources increased from 2024 (1,999.06 ML) vs 2023 (1,715.76 ML). The primary factor contributing to this increase in water consumption is a higher usage observed in contracts located in countries such as Chile (rising from 263 in 2023 to 319 ML in 2024), Spain (from 1,341 ML to 1,505 ML), the United States (from 15 to 100 ML), and Mexico (from 0 to 28 ML). These countries account for the highest percentage of third-party water withdrawal volumes. On the other hand, Colombia experienced a decrease in withdrawals, from 62 ML in 2023 to 26 ML in 2024. The threshold for ''comparison with previous reporting year" is a deviation+/-5%= about the same; Deviation between+/-5-25% = higher/lower; Deviation>+/-25%= much higher/lower. Moreover, Sacyr has established a voluntary goal, developed with input from internal stakeholders and aligned with the Sacyr Sustainable Roadmap 2024-2027: a 5% reduction in our global water consumption by 2027 across all Sacyr Group.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

983.36

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.8.5) Please explain

The data of water discharges to surface water (983.36 ML) increased in 2024 compared to 2023 (757,84 ML) due to, on the one hand, the start of 8 new contracts that withdrew water and therefore discharged water and on the other hand, because existing construction contracts are in construction stages that required greater water withdrawals and discharge of water to this resource. The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The global discharge volume was calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids >1,000 mg/l)” category. The remainder of the volume of water discharged belongs to the "freshwater (≤1,000 mg/l)" category. Moreover, there is no significant change expected in the future.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

130.18

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Seawater discharges have increased from 2023 (45.98 ML) to 2024 (130.18 ML). However, accounting for 7.93% of total discharges. The increase is due to a higher volume of seawater withdrawals for internal processes within the contracts, as well as the addition of two new contracts in 2024. As a result, water discharges also increased. The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower;

Deviation > +/- 25% = much higher / lower. The global discharge volume was calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids >1,000 mg/l)" category. The remainder of the volume of water discharged belongs to the "freshwater (≤1,000 mg/l)" category. Moreover, there is no significant change expected in the future.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

40.3

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Groundwater discharges slightly increased from 36.6 in 2023 to 40.3 ML in 2024, mostly to a new contract in Brazil. However, total groundwater discharges still represent a very small percentage of the overall total (2.45%). The threshold for ''comparison with previous reporting year" is a deviation+/-5%= about the same; Deviation between+/-5-25%= higher/lower; Deviation>+/-25%= much higher/lower. In 2024 groundwater discharges increased overall due to new contracts that carried out discharges into groundwater, moreover there are more reported quantities, in 2023 it was 540 and 653 in 2024. Groundwater discharge volume was calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids>1,000 mg/l)" category. The remainder of the volume of water discharged belongs to the "freshwater (≤1,000 mg/l)" category. Groundwater discharges expected to remain the same

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

488.25

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Third-party water discharges slightly decreased from 518.67 ML in 2023 to 488.25 ML in 2024, representing a 5.87% reduction. This decrease is mainly due to a reduction in the number of contracts discharging into this category. Third-party discharge destinations primarily include the sewage network. The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Third-party volume discharges were calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids >1,000 mg/l)” category. The remainder of the volume of water discharged belongs to the "freshwater (≤1,000 mg/l)" category. Moreover, groundwater discharges are expected to stay the same in the future.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

263.61

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

Tertiary treatment of discharges volumes decreased from 335.9 ML in 2023 to 263.61 ML in 2024. The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Untreated water discharged to a third party and to the natural environment is discharged water of good quality and does not require authorization and therefore additional treatment pursuant to local legislation. In 2024, a total of 1,642.09 ML of water was discharged, of which 1,311.09 ML had undergone prior treatment at our water treatment facilities. The volume discharged through tertiary treatment accounted for 263.61 ML, representing 16% of the total discharged water.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

988.27

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

Secondary treatment of discharged has increased from 760.25 ML in 2023 to 988.27 ML in 2024. The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Untreated water discharged to a third party and to the natural environment is discharged water of good quality and does not require authorization and therefore additional treatment pursuant to local legislation. In 2024, a total of 1,642.09 ML of water was discharged. Of this amount, 1,311.09 ML had been previously treated in our water treatment plants. The water discharged by secondary treatment for 2024 was 988.27 ML which is 60,2% of the total water discharged.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

59.21

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

Primary treatment volumes slightly increased from 52.34 ML in 2023 to 59.21 ML in 2024. The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Untreated water discharged to a third party and to the natural environment is discharged water of good quality and does not require authorization and therefore additional treatment pursuant to local legislation. In 2024, a total of 1,642.09 ML of water was discharged. Of this amount, 1,311.09 ML had been previously treated in our water treatment plants. The water discharged by primary treatment for 2024 was 59.21 ML which is 3,6% of the total water discharged. Moreover, there are no significant changes expected in the future.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

56.28

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

The volume of water discharged to the natural environment without treatment from our own consumption of water was 56.28 in 2024 compared to 44.72 ML in 2023. Total discharges to the natural environment without treatment represent a very small percentage of the total (3.43%). The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Sacyr uses water in two different ways in the scope of activities. On the one hand, water for own consumption refers to water consumed and discharged at the company's facilities for the performance of various activities. On the other hand, water is used to supply drinking water to communities and treated wastewater in our wastewater treatment plants to dispose of it again in the natural environment. Untreated water discharged to a third party and to the natural environment is discharged water of good quality and does not require authorization and therefore additional treatment pursuant to local legislation. Additionally, Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Moreover, there are no significant changes expected in the future.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

274.71

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

In 2024, the volume of water discharged to third parties without treatment from our own water consumption was 274.71 ML, marking a significant decrease compared to 518.67 ML in 2023. This reduction is primarily explained by the fact that there were eight fewer contracts involving this type of discharge in 2024 compared to 2023. The threshold for ‘’comparison with previous reporting year” is a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. Sacyr uses water in two different ways in the scope of activities. On the one hand, water for own consumption refers to water consumed and discharged at the company's facilities for the performance of various activities. On the other hand, water is used to supply drinking water to communities and treated wastewater in our wastewater treatment plants to dispose of it again in the natural environment. Additionally, Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Moreover, there are no significant changes expected in the future.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

There is no other receiving body Sacyr discharges to.
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

860.95

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

☑ Pesticides

(9.2.10.4) Please explain

The measurement of water quality in Sacyr’s water treatment plants and water cycle concessions is key to ensure supply in the right condition for communities and ecosystems. Different parameters are measured, such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate or pesticide. Depending on the contract, monitoring is continuous, daily, or monthly. In other contracts, water discharges are monitored according to the requirements included in the permits issued by the relevant authority. The quality of discharges is always assured in accordance with applicable environmental legislation and established environmental monitoring

plans. These plans define the water quality requirements in discharge permits, especially in vulnerable areas where specific conditions apply. In addition, in line with permits, water quality parameters are periodically reported to the competent authority. For the 2022 water degradation footprint, analyses were carried out by external laboratories. In 2023, more contracts incorporated internal control systems, allowing internal analyses. In 2024, the pollutants reported as discharged into water decreased compared to 2023, due to the implementation of best practices and fewer contracts linked to such discharges.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:
☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

13

(9.3.3) % of facilities in direct operations that this represents

Select from:
☑ 1-25

(9.3.4) Please explain

For reporting purposes, we define a "facility" as any construction site or project under our operational control where civil works are actively executed. For disclosure, we have aggregated sites into operational clusters based on shared geographical and functional characteristics, such as river basin location, water dependency, and exposure to similar climatic conditions. This approach enables a consistent assessment of water-related risks across comparable projects. Our 2024 water risk assessment identified physical risks primarily related to flooding and drought, depending on site location. Flooding is especially relevant in infrastructure projects exposed to extreme weather events, while drought may affect water availability for site operations and environmental compliance. Although these risks are not uniformly distributed, they are actively monitored at project level. In addition, for the first time, a construction site was identified as being exposed to reputational risk linked to biodiversity importance, due to its proximity to a sensitive ecosystem. This has led to enhanced local engagement and additional mitigation measures. To reduce residual risk, site-specific adaptation actions have been implemented, including temporary water storage, water reuse systems, and coordination with local

water authorities. These measures help ensure project continuity and support compliance with environmental and social standards, even in water-stressed or ecologically sensitive areas.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

We are committed and currently in a phase of evaluation and development. They calculate their water footprint in a comprehensive manner, assessing the impacts both within their own operations and across their value chain. No water-related risks have been identified at any facility or within the upstream value chain.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

GRLC.BIOBIO - Sociedad Concesionaria Valles del Bio Bio, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Biobio

(9.3.1.8) Latitude

-37.00981

(9.3.1.9) Longitude

-72.53024

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2.56

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

2.56

(9.3.1.21) Total water discharges at this facility (megaliters)

1.95

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.95

(9.3.1.27) Total water consumption at this facility (megaliters)

0.61

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Much lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Valles del Bio Bio, S.A. (Chile) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 1.93 ML, a decrease in the discharges by a total of 1.64 ML and a decrease on the consumption by a total of 0.29 ML. The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint

Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

GRLC.SCSANTONIO - Sociedad Concesionaria Autopista San Antonio, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify :Chile - MAIPO

(9.3.1.8) Latitude

-33.695501

(9.3.1.9) Longitude

-71.044357

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

149.57

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

149.57

(9.3.1.21) Total water discharges at this facility (megaliters)

97.28

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

97.28

(9.3.1.27) Total water consumption at this facility (megaliters)

52.29

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria San Antonio, S.A. (Chile) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were an increase on the withdrawals by a total of 74.53 ML, an increase in the discharges by a total of 60.36 ML and an increase on the consumption by a total of 14.17 ML. The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

GRLCO.VIALSUR - Concesionaria Vial Unión del Sur, S.A.S.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Colombia

☑ Mira

(9.3.1.8) Latitude

0.82667

(9.3.1.9) Longitude

-77.60264

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3.56

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

3.56

(9.3.1.21) Total water discharges at this facility (megaliters)

2.85

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

2.85

(9.3.1.27) Total water consumption at this facility (megaliters)

0.71

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Vial Sur, S.A. (Colombia) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 0.22 ML, a decrease in the discharges by a total of 0.18 ML and a decrease on the consumption by a total of 0.04 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

GRLCO.VIALMON - Sociedad Concesionaria Vial Montes de María, S.A.S.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Colombia

☑ Magdalena

(9.3.1.8) Latitude

10.2627

(9.3.1.9) Longitude

-74.9151

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.53

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.53

(9.3.1.21) Total water discharges at this facility (megaliters)

0.43

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.43

(9.3.1.27) Total water consumption at this facility (megaliters)

0.1

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Vial del Mon, S.A. (Colombia) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 0.02 ML, a decrease in the discharges by a total of 0.04 ML and an increase on the consumption by a total of 0.02 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 5

(9.3.1.1) Facility reference number

Select from:

☑ Facility 5

(9.3.1.2) Facility name (optional)

GRLCO.PAMPLONITA - Unión Vial Río Pamplonita, S.A.S.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Colombia

☑ Other, please specify :Pamplonita

(9.3.1.8) Latitude

7.4538

(9.3.1.9) Longitude

-72.6403

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.79

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.79

(9.3.1.21) Total water discharges at this facility (megaliters)

0.63

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.63

(9.3.1.27) Total water consumption at this facility (megaliters)

0.16

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Vial Pamplonita, S.A. (Colombia) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 0.04 ML, a decrease in the discharges by a total of 0.03 ML and a decrease on the consumption by a total of 0.01 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 6

(9.3.1.1) Facility reference number

Select from:

☑ Facility 6

(9.3.1.2) Facility name (optional)

GRLCO.PACIFICO - Unión Vial Camino del Pacífico SAS

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Colombia

☑ Patia

(9.3.1.8) Latitude

3.782217

(9.3.1.9) Longitude

-76.707917

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.83

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.83

(9.3.1.21) Total water discharges at this facility (megaliters)

0.66

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.66

(9.3.1.27) Total water consumption at this facility (megaliters)

0.17

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Vial Pacífico, S.A. (Colombia) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were an increase on the withdrawals by a total of 0.22 ML, an increase in the discharges by a total of 0.17 ML and an increase on the consumption by a total of 0.04 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint

Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 7

(9.3.1.1) Facility reference number

Select from:

☑ Facility 7

(9.3.1.2) Facility name (optional)

GRLBR.ROTA - Concessionária Rota de Santa María, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

☑ Rio Jacui

(9.3.1.8) Latitude

-29.652759

(9.3.1.9) Longitude

-52.200894

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4.65

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.65

(9.3.1.21) Total water discharges at this facility (megaliters)

3.72

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3.72

(9.3.1.27) Total water consumption at this facility (megaliters)

0.93

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Rota de Santa Maria, S.A. (Brazil) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 0.57 ML, a decrease in the discharges by a total of 0.90 ML and an increase on the consumption by a total of 0.33 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 8

(9.3.1.1) Facility reference number

Select from:

☑ Facility 8

(9.3.1.2) Facility name (optional)

GRVACHI.SAUTILI - Sacyr Agua Utilities, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify :Maipo

(9.3.1.8) Latitude

-33.288052

(9.3.1.9) Longitude

-70.721924

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

641.55

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

641.55

(9.3.1.21) Total water discharges at this facility (megaliters)

577.38

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

577.38

(9.3.1.27) Total water consumption at this facility (megaliters)

64.17

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Ruta del Autili, S.A. (Chile) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 516.53 ML, a decrease in the discharges by a total of 296.56 ML and a decrease on the consumption by a total of 219.97 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 9

(9.3.1.1) Facility reference number

Select from:

☑ Facility 9

(9.3.1.2) Facility name (optional)

GRVACHI.SANORTE - Sacyr Agua Norte, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify :Maipo

(9.3.1.8) Latitude

-23.636386

(9.3.1.9) Longitude

-70.334172

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

9137.38

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

9137.38

(9.3.1.21) Total water discharges at this facility (megaliters)

8224.66

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

8224.66

(9.3.1.27) Total water consumption at this facility (megaliters)

912.72

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Sanorte, S.A. (Chile) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 7944.04 ML, a decrease in the discharges by a total of 7148.52 ML and a decrease on the consumption by a total of 795.52 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 10

(9.3.1.1) Facility reference number

Select from:

☑ Facility 10

(9.3.1.2) Facility name (optional)

GRVACHI.SASANTI - Sacyr Agua Santiago, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify :Maipo

(9.3.1.8) Latitude

-33.32058

(9.3.1.9) Longitude

-70.67764

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1405.87

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1405.87

(9.3.1.21) Total water discharges at this facility (megaliters)

1265.15

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1265.15

(9.3.1.27) Total water consumption at this facility (megaliters)

140.72

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Sasanti, S.A. (Chile) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 963.23 ML, a decrease in the discharges by a total of 597.95 ML and a decrease on the consumption by a total of 365.28 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 11

(9.3.1.1) Facility reference number

Select from:

☑ Facility 11

(9.3.1.2) Facility name (optional)

GRVACHI.SACHACA - Sacyr Agua Chacabuco, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify :Maipo

(9.3.1.8) Latitude

-33.23061

(9.3.1.9) Longitude

-70.77229

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

5664.58

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

5664.58

(9.3.1.21) Total water discharges at this facility (megaliters)

5100.72

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

5100.72

(9.3.1.27) Total water consumption at this facility (megaliters)

563.86

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Much lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Sachaca, S.A. (Chile) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 4141.02 ML, a decrease in the discharges by a total of 1613.34 ML and a decrease on the consumption by a total of 2527.68 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint

Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 12

(9.3.1.1) Facility reference number

Select from:

☑ Facility 12

(9.3.1.2) Facility name (optional)

GRVACHI.SALAMPA - Sacyr Agua Lampa, S.A.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify :Maipo

(9.3.1.8) Latitude

-33.305081

(9.3.1.9) Longitude

-70.854533

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1379.03

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1379.03

(9.3.1.21) Total water discharges at this facility (megaliters)

1241.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1241.1

(9.3.1.27) Total water consumption at this facility (megaliters)

137.93

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The location coordinates which have been reported are related to the Sociedad Concesionaria Salampa, S.A. (Chile) contract which works on the operation and maintenance of the road transport infrastructure. The changes in 2024 compared to 2023 were a decrease on the withdrawals by a total of 1010.44 ML, a decrease in the discharges by a total of 389.22 ML and a decrease on the consumption by a total of 621.22 ML.The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.

Row 13

(9.3.1.1) Facility reference number

Select from:

☑ Facility 13

(9.3.1.2) Facility name (optional)

GRLCO.ECODIQUE - Ecosistemas del Dique, S.A.S.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Colombia

☑ Magdalena

(9.3.1.8) Latitude

10.169492

(9.3.1.9) Longitude

-75.306464

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.86

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.86

(9.3.1.21) Total water discharges at this facility (megaliters)

0.46

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.46

(9.3.1.27) Total water consumption at this facility (megaliters)

0.4

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.29) Please explain

The location coordinates reported are related to the Ecosistemas del Dique, S.A.S. (Colombia) contract, which works on the operation and maintenance of water infrastructure. In 2024, withdrawals totaled 0.85609 ML, which is the first year of measurement for this facility, and discharges were 0.46286 ML, also the first year of measurement. No year-on-year comparison is available. The thresholds for both ‘’comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% = about the same; Deviation between +/- 5-25% = higher / lower; Deviation > +/- 25% = much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its R+D+i Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14.046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water withdrawals, considering the river basin from where it has been withdrawn as well as the source: underground water freshwater surface, brackish water or water from third parties. All calculations and inventory from 2024 have been verified by AENOR.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water withdrawals, considering the river basin from where it has been withdrawn as well as the source: underground water freshwater surface, brackish water or water from third parties. All calculations and inventory from 2024 have been verified by AENOR (Spanish Association for Standardization and Certification).

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The inventory of the water footprint considers quality parameters, such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticide, etc, in water withdrawals and water discharges of our water treatment plants to evaluate the degradative water footprint profile. Additionally, the quality of water withdrawals in contracts is monitored according to the water withdrawal requirements included in the permit issued by the specific authority. All calculations and inventory from 2024 have been verified by AENOR.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water discharges, considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties. All calculations and inventory from 2024 have been verified by AENOR.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water discharges, considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties All calculations and inventory from 2024 have been verified by AENOR.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water discharges in which they are carried out, and the treatment given to the water (tertiary, secondary, primary treatment, or the discharge to the natural environment or to a third party is carried out without treatment). All calculations and inventory from 2024 have been verified by AENOR.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The inventory of the water footprint considers quality parameters, such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticide, etc, to evaluate the degradative water footprint profile. Additionally, the quality water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. The quality of the discharge shall be assured, always in accordance with applicable environmental legislation. To guarantee water quality, we always monitor the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits. Furthermore, in accordance with each permit, we periodically report water quality parameters to the relevant environmental authority. All calculations and inventory from 2024 have been verified by AENOR.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2024 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The inventory of the water footprint considers water consumption in each basin, obtained from the difference between the input and output of water. All calculations and inventory from 2024 have been verified by AENOR.
[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

4571004543.29

(9.5.2) Total water withdrawal efficiency

1774093.27

(9.5.3) Anticipated forward trend

Sacyr carried out a statistical analysis to obtain data on the evolution of the efficiency of the water extracted in terms of its revenues for each megaliter of water withdrawn by the company. A positive evolution of water efficiency is observed and by 2025 it is expected that the evolution will follow this same trend. It is estimated that in 2025 the revenue will be 4.845.213.176,89€, the volume of water withdrawal 2.659.77 ML and the efficiency 1.821.666,23 (€/ML).
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:
☑ No

(9.13.2) Comment

Sacyr produces y commercialize RARx and IOHNIC. RARx is a high-tech product made from end-of-life tyre powder (60% of its composition) pre-treated with bitumen and other additives of mineral origin. RARx, its pre-digested tyre powder additive for asphalt mixes, and BIOROAD, its additive for durable and semi-hard asphalt mixes, have created a real disruption in the road and asphalt mix sector. IOHNIC is a continuous lighting system that accompanies the driver as he passes through the tunnel, making the journey safer and more comfortable, significantly optimizing energy consumption for greater respect for the environment. None of them contain hazardous substances.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ Yes

(9.14.2) Definition used to classify low water impact

Sacyr conducts a comprehensive evaluation of its water footprint to quantify the impact of its operations on water resources, in accordance with the ISO 14046 standard. This assessment includes an inventory that considers key parameters such as water sources, the country's water stress and the quality of the water and discharges, among other parameters. From a management perspective, Sacyr's strategy integrates considerations of water availability, quality, and ecosystem balance, with the overarching goal of optimizing water resource usage. The company classifies its services as having a low water impact, based on two key indicators: • Water Stress Index (WSI): This metric reflects the ratio between water consumption and availability in the basin where the service occurs. Availability is calculated by considering total runoff water, subtracting 80% to account for environmental water requirements. The WSI is applied to the volume of water consumed and exclusively evaluates consumptive water use (in cubic meters). Results are available for major river basins worldwide. • Freshwater Eutrophication Potential: This indicator measures water degradation through the quantity of nutrients—specifically phosphorus—reaching freshwater bodies, expressed in kilograms of phosphorus equivalent (kg P eq) in the basin where Sacyr's service occurs. Negative values in these indicators reflect environmental benefits. Sacyr's water management practices indicate that conserved and restored water volumes exceed consumption. Treatment and desalination activities improve environmental parameters, positively impacting ecosystems, human health, and water resources. In freshwater and marine eutrophication, treatment and desalination activities show positive effects due to improved environmental parameters. To assess and classify the environmental impact of its activities, Sacyr defines a threshold based on values of the indicators used in its water footprint methodology. Specifically: • Value < 0 → Positive impact (environmental benefit) • Value = 0 → Neutral impact • Value > 0 → Negative impact This threshold provides a clear and consistent framework for evaluating the sustainability of water-related operations. It enables the company to identify and promote services with a lower impact on water resources, reinforcing its commitment to responsible water stewardship. Moreover, the methodologies applied in Sacyr's water footprint assessment are internationally recognized and scientifically validated, ensuring the credibility, transparency, and comparability of the results. These methodologies, aligned with ISO 14046, allow for a robust and reliable evaluation of both quantitative

and qualitative aspects of water use. Sacyr actively enhances water quality through the operation and maintenance of advanced water treatment facilities. These stations effectively remove contaminants and impurities, ensuring water is safe for a wide range of uses. Furthermore, Sacyr Water's desalination plants provide essential freshwater in regions experiencing extreme water stress, directly addressing critical shortages. Through its treatment and production activities, Sacyr generates a significant positive impact on water systems. Wastewater treatment operations notably improve water quality parameters, while desalination efforts expand access to clean water in vulnerable areas. This proactive approach not only mitigates the challenges of water scarcity and degradation but also fosters a more resilient and sustainable future.

(9.14.4) Please explain

The methodology applied in Sacyr's Water Footprint assessment, aligned with ISO 14046, enables the company to accurately quantify the impact of its operations on water resources. By incorporating key indicators, Sacyr can evaluate both the quantity and quality aspects of water use across its services. One of the main benefits of this methodology is its ability to highlight areas where water conservation and restoration efforts exceed consumption, resulting in a net positive impact on ecosystems and human health. The use of scientifically validated metrics ensures transparency and comparability, helping Sacyr demonstrate its commitment to responsible water management. These results confirm that the company's activities contribute to improving water quality and availability, especially in regions facing high water stress. Overall, the water footprint methodology not only supports environmental stewardship but also reinforces Sacyr's position as a low water impact company.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	*Select from:* ☑ Yes

	Target set in this category
Water withdrawals	*Select from:* ☑ Yes
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes
Other	*Select from:* ☑ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water consumption

☑ Reduction in total water consumption

(9.15.2.4) Date target was set

12/31/2023

(9.15.2.5) End date of base year

12/30/2023

(9.15.2.6) Base year figure

1134.19

(9.15.2.7) End date of target year

12/30/2027

(9.15.2.8) Target year figure

1077.48

(9.15.2.9) Reporting year figure

934.44

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

352

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This target applies to all activities and business lines, covering all water-related issues without exclusions.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

At Sacyr, we are very aware of the importance of water for human health, life in environmental habitats and socio-economic development. Accordingly, we are committed to improving the governance and management of water resources in all our activities. To meet this commitment, our Sacyr Sustainable Plan set a target to reduce our own water consumption across all activities by at least 5% from 2024 to 2027, from a 2023 baseline.in areas of both high and low water stress. In 2023 our consumption was 1.134,19 Ml and therefore our target is to reach 1.077,4805 Ml in 2027. In 2024 we already achieved this target by managing a 8% reduction in total water consumption, decreasing to 934,44 Ml. Actions which contributed most to achieving the target: in 2024 we implemented various projects to improve water use efficiency such as our Integrated Water Cycle projects in Chile and water reuse projects such as our wastewater treatment plants in Yecla and Jumilla (Spain).

(9.15.2.16) Further details of target

There follows a list of initiatives that we are implementing in various projects to reduce, reuse or prevent the pollution of this precious resource: Efficiency improvement: In our Integrated Water Cycle projects in Chile, we have established a plan to enhance supply network performance in 2021-2030, which involves investing in integrated network management projects (network sectorization, pressure management using regulatory valves, detection and repair of leaks and installation of flowmeters in ponds and replacement of meters). These measures will reduce network leaks by up to 7%, implying a saving of 1.4 million m3 of fresh water per year. The investment in 2024 to implement this measure amounted to €96.255,48. Water reuse: In our wastewater treatment plants in Yecla and Jumilla (Spain) more than 3,500,000 m3 of water is reclaimed per year for agricultural use. The volume of water supplied by both treatment plants accounts for between 30% and 50% of the total used by local irrigation communities. The water used in this area comes mainly from wells, and this measure avoids ground water capture and thereby expands the area of cultivable land. In addition, the water reclaimed from these treatment plants has a high phosphorus and potassium content and low nitrogen content, which makes it ideal for use in soil and for crops, as these compounds do not have to be added in fertilizers. To complete this measurement of water reuse, an investment of €37.934 was made in 2024.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Site/facility

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in total water withdrawals

(9.15.2.4) Date target was set

01/01/2024

(9.15.2.5) End date of base year

12/30/2023

(9.15.2.6) Base year figure

37200

(9.15.2.7) End date of target year

12/30/2024

(9.15.2.8) Target year figure

18600

(9.15.2.9) Reporting year figure

8020

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

157

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This target focuses on the contract of "Dr. Sotero del Río Healthcare Complex", which is the construction of a new healthcare complex, replacing the current facilities of the Sótero del Río Hospital, will be a high-complexity establishment providing both inpatient (closed) and outpatient (open) care to the population in the southeastern area of Santiago (Chile).

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The construction contract associated with the target set the objective of "Reduction of water withdrawals" for the year 2024. For the goal of reducing construction site water consumption, a reference value of 37,200m³ of annual water usage was considered. The aim was to reduce this amount by 50% (18,600 m3). Water consumption in 2024 was 8,020m³, representing a 78% reduction compared to the reference value (equivalent to 29,180m³). Therefore, the goal has been achieved. That means that the contract avoided withdrawing a volume of 29,180m³, which represents a 78% reduction of water withdrawals in the contract compared to similar reference projects.

(9.15.2.16) Further details of target

Through our Environmental Management System implemented according to ISO 14001, we establish objectives for reducing water consumption, improving the quality of discharges and reducing water loss due to leaks in the supply to the population, measures that allow us to reduce the impact on the availability and quality of water and comply with our objectives established in our water policy. The main objective of Sacyr Water Policy, addressed to all interest groups, is to define and establish the principles and criteria for managing incidents, risks and opportunities related to the use and management of water, both fresh and marine. To comply with our general programme of environmental objectives 2024 according with ISO 14001 requirements, the contract set the objective "Reduction of water withdrawals". With this objective the contract also contributed to complying with the corporate objective to reduce our own water consumption across all activities by at least 5% from 2024-2027, in areas of both high and low water stress.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Site/facility

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Reduction in concentration of pollutants

(9.15.2.4) Date target was set

12/31/2023

(9.15.2.5) End date of base year

12/30/2023

(9.15.2.6) Base year figure

30

(9.15.2.7) End date of target year

12/30/2024

(9.15.2.8) Target year figure

20

(9.15.2.9) Reporting year figure

10.3

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

197

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This water pollution target covers the construction works of the diversion tunnel between the Jalón River and the Grío River (Zaragoza, Spain), associated with the Mularroya Dam reservoir. The construction activities entail the generation of wastewater during the tunnel drilling operations, which is discharged after appropriate treatment.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The contract set the objective of reduction of the water discharge parameter Suspended solids to improve the quality of the discharge by 2024. The local authority Confederación Hidrográfica del Ebro established that suspended solids in water discharges must be kept below 30mg /l and Sacyr proposed to go beyond this requirement and set an internal objective of reducing further the concentration, to 20mg/l. The project managed to reduce the number of suspended solids in water discharges to 10,3 mg/l, therefore the target was achieved by 100%. The main action that contributed to the achievement of the target was the installation of a wastewater treatment plant ensuring that both the concentration of suspended solids and the pH levels remain below the thresholds set by the water authority in the discharge permit—issued in this case by the Ebro Hydrographic Confederation.

(9.15.2.16) Further details of target

Through our Environmental Management System implemented according to ISO 14001, we establish objectives for reducing water consumption, improving the quality of discharges and reducing water loss due to leaks in the supply to the population, measures that allow us to reduce the impact on the availability and quality of water and comply with our objectives established in our water policy. The main objective of Sacyr Water Policy, addressed to all interest groups, is to define and establish the principles and criteria for managing incidents, risks and opportunities related to the use and management of water, both fresh and marine. This target contributes to our general program of environmental objectives 2024 according with ISO 14001 requirements and with our water policy objective "Prevent water pollution, minimizing the alteration of water quality, as well as reducing discharges, guaranteeing the conservation of the environment and biodiversity, with special consideration in those activities located in areas of high-water risk."

Row 4

(9.15.2.1) Target reference number

Select from:

☑ Target 4

(9.15.2.2) Target coverage

Select from:

☑ Site/facility

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Increase in the proportion of local population using safely managed drinking water services around our facilities and operations

(9.15.2.4) Date target was set

05/31/2020

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0.24

(9.15.2.7) End date of target year

12/30/2027

(9.15.2.8) Target year figure

0.16

(9.15.2.9) Reporting year figure

0.19

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

63

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The objective set is the reduction of non-revenue water (non-revenue water represents the difference between the water supplied and the volume of water billed to customers) in the period 2021-2030. The target has been set in our integral water cycle "Sacyr Agua Santiago" located in Colina (Chile) in the Rio Maipo river-basin, where the water stress is extremely high (>80%) where the water-supply network is not updated. The base year non-revenue volume (2020) was 24,3 %: 1.083.531 m3, and we aim to reach 16,2 % in 2030: 620.977 m3.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

The investments made to achieve the objective of reducing non-revenue water (non-revenue water represents the difference between the water supplied and the volume of water billed to customers) are de following: - Sectorization of the network. - Pressure management through regulating valves. - Leak detection and repair. - Installation of flow meters in tanks. - Replacing of flow meters.

(9.15.2.16) Further details of target

The objective set is the reduction of non-revenue water (non-revenue water represents the difference between the total volume of water supplied and the volume of water billed to customers divided into the total volume of water supplied) 2021-2030. The base year is 2020 where the reduction of non-revenue water was 24,3%, in 2021 this percentage decreased but in 2022 and 2023 increased in comparison with 2021 due to a break under the river, which was discovered and resolved at the end of 2023. In any case, water losses have decreased compared to 2020 due to the measures implemented in the network. In 2024, it has decreased again and equalled 18,9%, establishing a downward trend to meet the set objective.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ Yes

(10.1.2) Target type and metric

Plastic goods/products

☑ Reduce the total weight of plastics in our goods/products

☑ Reduce the total weight of virgin content in plastic goods/products

☑ Increase the proportion of our goods/products that are recyclable in practice and at scale

End-of-life management

☑ Other end-of-life management target, please specify :Increase the percentage of plastic waste reuse.

(10.1.3) Please explain

Sacyr is aware that it is necessary to transition towards a circular economy, including a new model for production and consumption that guarantees sustainable growth over time. This is a path that Sacyr embarked on some years ago. We aim to achieve 3 priority objectives regarding plastics that are established in our Sacyr Sustainable plan 2024-2027: 1. Increase the use of recycled materials, including recycled plastic materials. 2. Increase the % of waste reuse (including plastic waste) up to 80% by 2027. In 2024, more than 92.61% of waste was recycled, reused and recovered, a significant increase over the 86.62% in 2022. Cafestore is in the process of eliminating single-use plastics, including cutlery packaging, non-recyclable and recycled Tupperware containers, disposable cups, PET water bottles and plastic bags, which are being replaced by packaging made of cardboard and biodegradable and compostable PLA material. The use of Tupperware containers has also been reduced thanks to the awareness campaigns it has staged. 3. Build partnerships and intensify collaboration with the value chain to promote the circular model throughout our operations. Sacyr signed a strategic collaboration agreement with Captoplastic to implement microplastic measurement (Captolab) and capture technologies at our Sacyr Water facilities, reinforcing our commitment to technological innovation and protection of the entire water cycle. Within the framework of the Integrated Management System according with ISO 14001, Sacyr has set targets for reducing plastic bags, buy recycled collection bags, and/or chlorine-free and/or

with the Type I eco-label. In May 2024, Sacyr became the first company in Chile to obtain AENOR's "Zero Waste" certificate for the construction of the Sótero del Río Hospital, by recovering more than 93% (165,181 tonnes) of the waste generated and demonstrating a firm commitment to the circular economy and sustainable materials management.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

NA

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

NA

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

NA

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

NA

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

NA

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:
☑ Yes

(10.2.2) Comment

NA

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

NA

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

NA

Other activities not specified

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

NA
[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Plastic packaging used

(10.5.1) Total weight during the reporting year (Metric tons)

5.3

(10.5.2) Raw material content percentages available to report

Select all that apply

☑ % virgin fossil-based content

☑ % pre-consumer recycled content

(10.5.3) % virgin fossil-based content

100

(10.5.5) % pre-consumer recycled content

90

(10.5.7) Please explain

As part of the services division Sacyr has Cafestore, a company specialised in the operation of rest areas, management of restaurants and cafeterias at large facilities such as hospitals, transportation hubs and public and private buildings. In 2024, 5.3 tons of plastic containers have been used at Cafestore. 53.77% (2.9 Tn) of containers used have 100% content based on virgin fossils. While 28.62% (1.5 Tn) of the packages used are based on a content of 90% post-consumer. In 2023 we signed a collaboration agreement with Bumerang to provide users with reusable containers at no additional cost. These are recyclable and lasting returnable containers, unlike single-use compostable containers. One more step towards Zero Waste. Additionally, in 2024, Sacyr's HQ cafeteria earned AENOR's 'Sustainable Restaurant' certification, recognizing its Deliquo brand for offering healthy, eco-friendly service through initiatives like recycling, waste revaluation, and responsible resource use.
[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.1) Percentages available to report for circularity potential

Select all that apply

☑ % reusable

☑ % technically recyclable

(10.5.1.2) % of plastic packaging that is reusable

100

(10.5.1.3) % of plastic packaging that is technically recyclable

100

(10.5.1.5) Please explain

As part of the services division, Sacyr has Cafestore, a company specialized in the operation of rest areas, management of restaurants and cafeterias at large facilities such as hospitals, transportation hubs and public and private buildings. In 2023, 5.3 tons of plastic containers have been used in Cafestore. 100% (5.3 Tn) of our containers used have 100% plastic packaging that is technically recyclable. While 17.6% (0,9tn) of the containers used are based on 100% plastic packaging that is reusable. Cafestore is in the process of eliminating single-use plastics, including cutlery packaging, non-recyclable and recycled Tupperware containers, disposable cups, PET water bottles and plastic bags, which are being replaced by packaging made of cardboard and biodegradable and compostable PLA material. The use of Tupperware containers has also been reduced thanks to the awareness campaigns it has staged.
[Fixed row]

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Usage of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

10107.3

(10.6.2) End-of-life management pathways available to report

Select all that apply

☑ Preparation for reuse

☑ Recycling

☑ Incineration

☑ Landfill

(10.6.3) % prepared for reuse

94.33

(10.6.4) % recycling

5.49

(10.6.7) % incineration

0.01

(10.6.8) % landfill

0.17

(10.6.12) Please explain

In 2024, around 0,30% of total amount of waste was plastic waste used in our activities. More than 99% of plastic waste generated was recycled (5.49%) and reused (94.33%)
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water protection

☑ Land/water management

☑ Species management

☑ Education & awareness

☑ Other, please specify :Sacyr applies the mitigation hierarchy and in 2023 adopted TNFD's LEAP to assess nature-related risks and opportunities. In 2024 it reinforced its Strategic Natural Capital Program, targeting conservation in new contracts and impact measurement.

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from:	*Select all that apply*

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	☑ Yes, we use indicators	☑ State and benefit indicators ☑ Response indicators ☑ Other, please specify :Proximity to protected zones, endangered species, restored hectares, plantings and seeds, wildlife crossings, invasive species eliminated, and % of operations certified under ISO 14001 reflect Sacyr's biodiversity performance.

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes (partial assessment)

(11.4.2) Comment

In reviewing all areas where the company is active, we have assessed that our activities affect some areas like 'Legally protected areas" as Red Natura 2000. With this in mind we have made an assessment in order to measure and implement appropriate mitigation measures accordingly. For this purpose we have assessed our activities and possible impacts, mainly arising from our construction operations. We have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance. As a consequence of this assessment, we have developed specific flora and fauna conservation plans for the area and country where these impacts have been assessed according to the calculation of the natural capital of the projects. As part of our commitment to ESRS E4, we ensure that all projects located in legally protected areas undergo prior environmental assessment and integrate biodiversity conservation objectives from the design phase onward.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

The reason for not assessing impacts in these areas is because after reviewing all areas where the company is active, we have concluded that no areas of biodiversity importance of this type are located in the vicinity of our activities and are therefore not relevant.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

The reason for not assessing impacts in these areas is because after reviewing all areas where the company is active, we have concluded that no areas of biodiversity importance of this type are located in the vicinity of our activities and are therefore not relevant.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes (partial assessment)

(11.4.2) Comment

In reviewing all areas where the company is active, we have assessed that our activities affect some areas like 'Ramsar sites'. With this in mind we have made an assessment in order to measure and implement appropriate mitigation measures accordingly. For this purpose we have assessed our activities and possible impacts, mainly arising from our construction operations. We have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance. As a consequence of this assessment, we have developed specific flora and fauna conservation plans for the area and country where these impacts have been assessed according to the calculation of the natural capital of the projects. In these wetlands of international importance, we have prioritized the preservation of hydrological functions and native species, aligning our interventions with the Ramsar Convention principles.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes (partial assessment)

(11.4.2) Comment

In reviewing all areas where the company is active, we have assessed that our activities affect some areas like 'Key Biodiversity Areas'. With this in mind we have made an assessment in order to measure and implement appropriate mitigation measures accordingly. For this purpose we have assessed our activities and possible impacts, mainly arising from our construction operations. We have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance. As a consequence of this assessment, we have developed specific flora and fauna conservation plans for the area and country where these impacts have been assessed according to the calculation of the natural capital of the projects. To minimize impacts in Key Biodiversity Areas, we apply our mitigation hierarchy rigorously and coordinate with local stakeholders to incorporate ecological connectivity and restoration goals.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes (partial assessment)

(11.4.2) Comment

In reviewing all areas where the company is active, we have assessed that our activities affect some areas like 'Other areas important for biodiversity'. With this in mind we have made an assessment in order to measure and implement appropriate mitigation measures accordingly. For this purpose we have assessed our activities and possible impacts, mainly arising from our construction operations. We have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance. As a consequence of this assessment, we have developed specific flora and fauna conservation plans for the area and country where these impacts have been assessed according to the calculation of the natural capital of the projects. Even in non-legally designated sites, we apply the same rigorous biodiversity risk assessment and integrate ecosystem service valuation into decision-making to avoid unintended degradation.
[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Ramsar sites

(11.4.1.4) Country/area

Select from:
☑ Chile

(11.4.1.5) Name of the area important for biodiversity

Sitio Ramsar Humedal Salinas de Huentelauquén

(11.4.1.6) Proximity

Select from:
☑ Overlap

(11.4.1.7) Area of overlap (hectares)

5.4

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure

redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Chile

(11.4.1.5) Name of the area important for biodiversity

Sitio Prioritario Red Humedales Región de Coquimbo – Humedal Adelaida

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Chile

(11.4.1.5) Name of the area important for biodiversity

Sitio Ramsar del Humedal del Río Limarí

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

Sítio Ramsar da Ria Formosa (3PT002)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.2

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 5

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 6

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

Zona de Proteção Especial de Torre da Bolsa (PTZPE0059)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

15.4

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 7

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

Sítio de Importância Comunitária de Caia (SIC PTCON0030)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

17.96

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 8

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

SIC Ria Formosa-Castro Marim (PTCON0013)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 9

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

ZPE da Ria Formosa (PTZPE0017)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.32

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 10

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

ZPE dos Sapais de Castro Marim (PTZPE0018)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 11

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Sima del Árbol (ES2430127)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 12

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Cueva del Muerto (ES2430151)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 13

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Cueva del Mármol (ES2430143)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 14

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Cueva del Sudor (ES2430144)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 15

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC Sierra de Cabrera-Bédar (ES6110005)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

20.36

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of

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Row 16

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC Riberas del río Carrión y afluentes (ES4140077)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.32

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 17

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC Costa da morte (ES1110005)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 18

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEPA Colonias de Cernícalo Primilla de Zafra (ES0000406)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 19

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEPA Monfragüe y las dehesas del entorno (ES0000014)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 20

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEPA Llanos de Cáceres y Sierra de Fuentes (ES0000071)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

21

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

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☑ Biodiversity offsets

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Row 21

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEPA Embalse de Alcántara (ES0000415)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

3.51

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 22

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

LIC L´lla de Tabarca y l´entorn marí (ES5213024)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 23

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC Barranco del Jorado (ES7020016)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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Row 24

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEPA Embalse de Montijo (ES0000328)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.3

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls
☑ Abatement controls
☑ Operational controls
☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 25

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC Río Aljucén (ES4310017)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 26

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Sítio de Importância Comunitária de Caia (SIC PTCON0030)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 27

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC & ZEPA “Sierra de Aracena y Picos de Aroche” (ES0000051)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

12.18

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 29

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC & ZEPA Cap de Creus (ES5120007)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

3.83

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 31

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC & ZEPA L'Albera (ES5120014)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

2.19

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 33

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC Riu Llobregat de l'Empordá (ES5120005)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 34

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC & ZEPA Aiguamolls del'Alt l'Empordá (ES0000019)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 36

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZEC Espacio Marino de l'Empordá (ES000514)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

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(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 37

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

ZIR Llanos de Cáceres y Sierra de Fuentes Area of regional interest (ARI)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

21

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions,

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Row 38

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Biosphere reserve Mariñas Coruñesas e Terras do Mandeo

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

8.53

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 40

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Biosphere reserve “Monfragüe”

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

12.18

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

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☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 42

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Chile

(11.4.1.5) Name of the area important for biodiversity

Urban wetland - Humedal Pachingo

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.09

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

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Row 43

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Chile

(11.4.1.5) Name of the area important for biodiversity

Nature Sanctuary - Santuario de la Naturaleza "Humedal Desembocadura Río Biobío"

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

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Row 44

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

National Natural Park - Santuario de Flora y Fauna El Corchal "El Mono Hernández"

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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Row 45

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

National Natural Park - Regional Natural Park Los Corales del Rosario

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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Row 46

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

AICA CO012 Canal del Dique

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

259.64

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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Select from:

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Row 47

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

Santuario de Flora y Fauna Los Colorados

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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Select from:

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Row 48

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

Quebrada Guadualito y El Negrito

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

1.9

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 49

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

Cañón de Río Grande

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.16

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 50

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

Río Dagua

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

29.65

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

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Row 51

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

Laguna de Sonso o del Chircal

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.04

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

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Row 52

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

Important Bird Áreas - Torre de Bolsa

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

30.97

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

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(11.4.1.10) Mitigation measures implemented within the selected area

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☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

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☑ Abatement controls

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Row 53

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

Natural Park da Ria Formosa

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.43

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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(11.4.1.10) Mitigation measures implemented within the selected area

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☑ Abatement controls

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Row 54

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção ao Parque Natural da Ria Formosa

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0.45

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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Select from:

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(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Operational controls

☑ Abatement controls

☑ Restoration

☑ Biodiversity offsets

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Row 55

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Portugal

(11.4.1.5) Name of the area important for biodiversity

Reserva Natural do Sapal de Castro Marim e Vila Real de Stº António (RNSCMVRSA)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

0

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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Select from:

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(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

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☑ Abatement controls

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☑ Biodiversity offsets

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Row 56

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Protected wetland - Embalse de Rosadorio

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

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☑ Restoration

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☑ Biodiversity offsets

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Row 57

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Protected wetland - Embalse de Meicende

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

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☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls
☑ Operational controls
☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr’s activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country’s regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.

Row 58

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:
☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Natural Monument Barrando del Jorado

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 59

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Natural Park "Sierra de Aracena y Picos de Arocha"

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

12.18

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Restoration

☑ Other, please specify **:Species rescue and relocation, fauna crossing monitoring, biological stoppages, nest box installation, signage with early warning systems, and native plant nurseries**

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects. In 2024, we further integrated biodiversity into our strategic planning through the Sacyr Sustainable Roadmap 2024–2027, which includes specific KPIs to track nature-related risks and opportunities across all business lines, ensuring alignment with ESRS E4 and TNFD.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Year on year change in emissions intensity (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ Spanish Institute of Registered Auditors (ICJCE)

(13.1.1.4) Further details of the third-party verification/assurance process

Sacyr's emissions intensity ratio (comparable year on year) is published in 2024 Sacyr's Consolidated Statement of Non-Financial Information and Sustainability Reporting (page 262), which is verified annually by an independent third-party in accordance with the generally accepted professional standards applicable in Spain and specifically, with the guidelines contained in the Revised Action Guidelines 47 and 56 issued by Spain's Institute of Auditors on assurance engagements of non-financial information and considering the contents of the note published by Spain's Institute of Accountants and Auditors (ICAC). The verification covers both the emissions data, and the financial figure used to calculate the intensity ratio. The assurance applies to the company's global direct operations and only applies for scope 1 and 2 emissions. A limited assurance level was provided. The chosen data points were selected due to their materiality and relevance for tracking decarbonization performance and financial efficiency.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Inf EINF CONSOL Sostenibilidad 31-12-24 INGLES.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ Spanish Institute of Registered Auditors (ICJCE)

(13.1.1.4) Further details of the third-party verification/assurance process

Sacyr's energy consumption figures are verified annually by an independent third party in accordance with the Spanish Institute of Registered Auditors (ICJCE) standards, as published in the 2024 Sacyr's Consolidated Statement of Non-Financial Information and Sustainability Reporting (page 262). The verification encompasses the company's direct operations globally, while energy use in the upstream and downstream value chain is currently excluded due to data availability limitations. The level of assurance provided is limited. These figures were selected for verification based on their material relevance to Sacyr's operational efficiency and environmental impact objectives.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Inf EINF CONSOL Sostenibilidad 31-12-24 INGLES.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Target-setting methodology

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ Spanish Institute of Registered Auditors (ICJCE)

(13.1.1.4) Further details of the third-party verification/assurance process

Sacyr's Science-Based Target, originally validated in 2021, is disclosed each year in the Sacyr's Consolidated Statement of Non-Financial Information and Sustainability Reporting together with progress toward meeting it. The reported data undergoes annual third-party verification under the Spanish Institute of Registered Auditors (ICJCE) standards. In 2024, the target was reviewed and successfully revalidated with the Science Based Targets initiative (SBTi). The

assurance process covers Scope 1, Scope 2, and relevant Scope 3 emissions, aligned with the boundaries defined by SBTi. The level of assurance provided is limited. This target and its associated data were selected for verification due to their strategic importance in driving climate action and fulfilling stakeholder and regulatory expectations.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Inf EINF CONSOL Sostenibilidad 31-12-24 INGLES.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☑ Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ Spanish Institute of Registered Auditors (ICJCE)

(13.1.1.4) Further details of the third-party verification/assurance process

The governance framework and process for identifying climate-related risks and opportunities are published in 2024 Sacyr's Consolidated Statement of Non-Financial Information and Sustainability Reporting (section - Impacts, risks and opportunities management) and undergo annual verification by an independent third-party in accordance with the Spanish Institute of Registered Auditors (ICJCE) standards. The verification includes both the processes described and the main risks and opportunities disclosed. The scope of the assurance covers the company's global operations and strategic risk assessment process. No major exclusions are applied. The level of assurance is limited. These disclosures were selected for assurance due to their relevance for long-term resilience, investor confidence, and alignment with climate-related financial disclosure frameworks.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Inf EINF CONSOL Sostenibilidad 31-12-24 INGLES.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water discharges– total volumes

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :Spanish Institute of Registered Auditors (ICJCE)

(13.1.1.4) Further details of the third-party verification/assurance process

Sacyr commissions an independent third party to verify the data included in its 2024 Sacyr's Consolidated Statement of Non-Financial Information and Sustainability Reporting (page 262) annually, with a limited assurance level, in accordance with the Spanish Institute of Registered Auditors (ICJCE) standards and GRI guidelines. This verification includes the volumes of water withdrawals and discharges reported to CDP. The scope of assurance covers global operations and applies to both direct and project-related water use. No relevant exclusions are applied to the water data. These indicators were selected for assurance due to their importance in managing water-related impacts and ensuring the reliability of disclosures to stakeholders and reporting frameworks such as CDP.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Inf EINF CONSOL Sostenibilidad 31-12-24 INGLES.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

(13.1.1.3) Verification/assurance standard

Water-related standards

☑ Other water verification standard, please specify :ISO 14046

(13.1.1.4) Further details of the third-party verification/assurance process

Sacyr commissions an independent third party to verify the inventory data included in its 2024 water footprint, with a limited assurance level, in accordance with the ISO 14046 standard. The verification is performed annually and covers water inputs, outputs, and related impact categories as defined under the standard. The scope includes Sacyr's operational activities globally, with no significant exclusions. This inventory was selected for verification to ensure the robustness and credibility of Sacyr's water footprint assessment, in line with best practices in environmental reporting and stakeholder expectations.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Sacyr - Water Footprint Verification Certificate 2025.pdf

Row 7

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ Environmental policies

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :Spanish Institute of Registered Auditors (ICJCE)

(13.1.1.4) Further details of the third-party verification/assurance process

Sacyr engages an independent third party to verify the data included in its 2024 Sacyr's Consolidated Statement of Non-Financial Information and Sustainability Reporting (page 262) on an annual basis, with a limited assurance level, in accordance with the Spanish Institute of Registered Auditors (ICJCE). This verification includes governance-related aspects such as the company's environmental policies, commitments, and oversight mechanisms. The assurance scope covers global operations and applies to both corporate-level governance disclosures and policy implementation practices. No significant exclusions are applied. These aspects are verified due to their relevance in demonstrating accountability, aligning with ESG expectations, and supporting regulatory compliance.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Inf EINF CONSOL Sostenibilidad 31-12-24 INGLES.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

COO of Sacyr, General Corporate Manager

(13.3.2) Corresponding job category

Select from:

☑ Chief Operating Officer (COO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute