



2024 SUSTAINABILITY REPORT



# CONTENT

## ■ ESRS 2 - General disclosures 5

- IRO-2: Disclosure requirements in ESRS covered by the undertaking's sustainability statement 7

### Basis for elaboration 9

- BP-1: General basis for preparation of sustainability statements 9
- BP-2: Disclosures in relation to specific circumstances 9

### Governance 10

- GOV-1: The role of the administrative, management and supervisory bodies 10
- GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies 10
- GOV-3: Integration of sustainability-related performance in incentive schemes 11
- GOV-4: Statement on due diligence 11
- GOV-5: Risk management and internal controls over sustainability reporting 12

### Strategy 13

- SBM-1: Strategy, business model and value chain 13
- SBM-2: Interests and views of stakeholders 13
- SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model 14

### Impact, risk and opportunity management 14

- IRO-1: Description of the process to identify and assess material impacts, risks and opportunities 14

## ■ ESRS E1 - Climate change 16

### Governance 17

- ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes 17

### Strategy 17

- E1-1: Transition plan for climate change mitigation 17
- ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model 21

### Impact, risk and opportunity management 22

- ESRS 2 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities 22
- E1-2: Policies related to climate change mitigation and adaptation 24
- E1-3: Actions and resources in relation to climate change policies 24

### Metrics and targets 27

- E1-4: Targets related to climate change mitigation and adaptation 27
- E1-5: Energy consumption and mix 27
- E1-6: Gross Scopes 1, 2, 3 and total GHG emissions 28
- E1-7: GHG removals and GHG mitigation projects financed through carbon credits 30
- E1-8: Internal carbon pricing 30
- Other relevant metrics 31

## ■ ESRS E2 - Pollution 32

### Impact, risk and opportunity management 33

- ESRS 2 IRO-1: Description of the processes to identify and assess material pollution-related impacts, risks and opportunities 33
- E2-1: Policies related to pollution 34
- E2-2: Action and resources related to pollution 34

### Metrics and targets 35

- E2-3: Targets related to pollution 35
- E2-4: Pollution of air, water and soil 36
- E2-5: Substances of concern and substances of very high concern 36
- Other relevant metrics 36

## ■ ESRS E3 - Water and marine resources 37

### Impact, risk and opportunity management 38

- ESRS 2 IRO-1: Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities 38
- E3-1: Policies related to water and marine resources 38
- E3-2: Actions and resources related to water and marine resources 39

### Metrics and targets 39

- E3-3: Targets related to water and marine resources 39
- E3-4: Water consumption 39

**■ ESRS E4 - Biodiversity and ecosystems** **40**

|                                                                                                                                              |           |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Strategy</b>                                                                                                                              | <b>41</b> |
| • E4-1: Transition plan and consideration of biodiversity and ecosystems in strategy and business model                                      | 41        |
| • SRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model                              | 41        |
| <b>Impact, risk and opportunity management</b>                                                                                               | <b>41</b> |
| • ESRS 2 IRO-1: Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities | 41        |
| • E4-2: Policies related to biodiversity and ecosystems                                                                                      | 42        |
| • E4-3: Actions and resources related to biodiversity and ecosystems                                                                         | 42        |
| <b>Metrics and targets</b>                                                                                                                   | <b>42</b> |
| • E4-4: Targets related to biodiversity and ecosystems                                                                                       | 42        |
| • E4-5: Impact metrics related to biodiversity and ecosystems change                                                                         | 42        |

**■ ESRS E5 - Resource use and circular economy** **43**

|                                                                                                                                                         |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Impact, risk and opportunity management</b>                                                                                                          | <b>44</b> |
| • ESRS 2 IRO-1: Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities | 44        |
| • E5-1: Policies related to resource use and circular economy                                                                                           | 44        |
| • E5-2: Actions and resources related to resource use and circular economy                                                                              | 45        |
| <b>Metrics and targets</b>                                                                                                                              | <b>46</b> |
| • E5-3: Targets related to resource use and circular economy                                                                                            | 46        |
| • E5-4: Resource inflows                                                                                                                                | 47        |
| • E5-5: Resource outflows                                                                                                                               | 47        |

**■ Disclosure of information under article 8 of regulation (eu) 2020/852 (Taxonomy regulation)** **49**

**■ ESRS S1 - Own workforce** **51**

|                                                                                                                                                                                                        |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Strategy</b>                                                                                                                                                                                        | <b>52</b> |
| • ESRS 2 SBM-2: Interests and views of stakeholders                                                                                                                                                    | 52        |
| • ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                       | 53        |
| <b>Impact, risk and opportunity management</b>                                                                                                                                                         | <b>54</b> |
| • S1-1: Policies related to own workforce                                                                                                                                                              | 54        |
| • S1-2: Processes for engaging with own workforce and workers’ representatives about impacts                                                                                                           | 54        |
| • S1-3: Processes to remediate negative impacts and channels for own workforce to raise concerns                                                                                                       | 55        |
| • S1-4: Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions | 56        |
| <b>Metrics and targets</b>                                                                                                                                                                             | <b>58</b> |
| • S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                               | 58        |
| • S1-6: Characteristics of the undertaking’s employees                                                                                                                                                 | 58        |
| • S1-9: Diversity metrics                                                                                                                                                                              | 61        |
| • S1-10: Adequate wages                                                                                                                                                                                | 61        |
| • S1-11: Social protection                                                                                                                                                                             | 61        |
| • S1-12: Persons with disabilities                                                                                                                                                                     | 61        |
| • S1-13: Training and skills development metrics                                                                                                                                                       | 62        |
| • S1-14: Health and safety metrics                                                                                                                                                                     | 62        |
| • S1-15: Work-life balance metrics                                                                                                                                                                     | 64        |
| • S1-16: Remuneration metrics (pay gap and total remuneration)                                                                                                                                         | 64        |
| • S1-17: Impact, complaints and severe human rights impacts                                                                                                                                            | 65        |
| • Other relevant impact                                                                                                                                                                                | 65        |

## ■ ESRS S2 - Workers in the value chain 69

|                                                                                                                                                                                                                   |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Strategy</b>                                                                                                                                                                                                   | <b>70</b> |
| • ESRS 2 SBM-2: Interests and views of stakeholders                                                                                                                                                               | 70        |
| • ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                                  | 70        |
| <b>Impact, risk and opportunity management</b>                                                                                                                                                                    | <b>71</b> |
| • S2-1: Policies related to value chain workers                                                                                                                                                                   | 71        |
| • S2-2: Processes for engaging with value chain workers about impacts                                                                                                                                             | 71        |
| • S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns                                                                                                            | 72        |
| • S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action | 72        |
| <b>Metrics and targets</b>                                                                                                                                                                                        | <b>72</b> |
| • S2-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                                          | 72        |

## ■ ESRS S3 - Affected communities 73

|                                                                                                                                                                                                                      |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Strategy</b>                                                                                                                                                                                                      | <b>74</b> |
| • ESRS 2 SBM-2: Interests and views of stakeholders                                                                                                                                                                  | 74        |
| • ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                                     | 74        |
| <b>Impact, risk and opportunity management</b>                                                                                                                                                                       | <b>74</b> |
| • S3-1: Policies related to affected communities                                                                                                                                                                     | 74        |
| • S3-2: Processes for engaging with affected communities about impacts                                                                                                                                               | 75        |
| • S3-3: Processes to remediate negative impacts and channels for affected communities to raise concerns                                                                                                              | 75        |
| • S3-4: Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions | 76        |
| <b>Metrics and targets</b>                                                                                                                                                                                           | <b>76</b> |
| • S3-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                                             | 76        |

## ■ ESRS S4 - Consumers and end-users 77

|                                                                                                                                                                                                                            |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Strategy</b>                                                                                                                                                                                                            | <b>78</b> |
| • ESRS 2 SBM-2: Interests and views of stakeholders                                                                                                                                                                        | 78        |
| • ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                                           | 78        |
| <b>Impact, risk and opportunity management</b>                                                                                                                                                                             | <b>78</b> |
| • S4-1: Policies related to consumers and end-users                                                                                                                                                                        | 78        |
| • S4-2: Processes for engaging with consumers and end-users about impacts                                                                                                                                                  | 79        |
| • S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns                                                                                                                 | 79        |
| • S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions | 80        |
| <b>Metrics and targets</b>                                                                                                                                                                                                 | <b>80</b> |
| • S4-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                                                   | 80        |

## ■ ESRS G1 - Business conduct 81

|                                                                                                                |           |
|----------------------------------------------------------------------------------------------------------------|-----------|
| <b>Governance</b>                                                                                              | <b>82</b> |
| • ESRS 2 GOV-1: The role of the administrative, supervisory and management bodies                              | 82        |
| <b>Impact, risk and opportunity management</b>                                                                 | <b>82</b> |
| • ESRS 2 IRO -1: Description of the processes to identify and assess material impacts, risks and opportunities | 82        |
| • G1-1: Business conduct policies and corporate culture                                                        | 83        |
| • G1-2: Management of relationships with suppliers                                                             | 85        |
| • G1-3: Prevention and detection of corruption and bribery                                                     | 85        |
| <b>Metrics and targets</b>                                                                                     | <b>86</b> |
| • G1-4: Impact of corruption or bribery                                                                        | 86        |
| • G1-5: Political impact and lobbying activities                                                               | 86        |
| • G1-6: Payment practices                                                                                      | 86        |

## Annex I. Contents of the report 87



ESRS 2

GENERAL DISCLOSURES

- 1 | Basis for elaboration
- 2 | Governance
- 3 | Strategy
- 4 | Impact, risk and opportunity management



## Company presentation

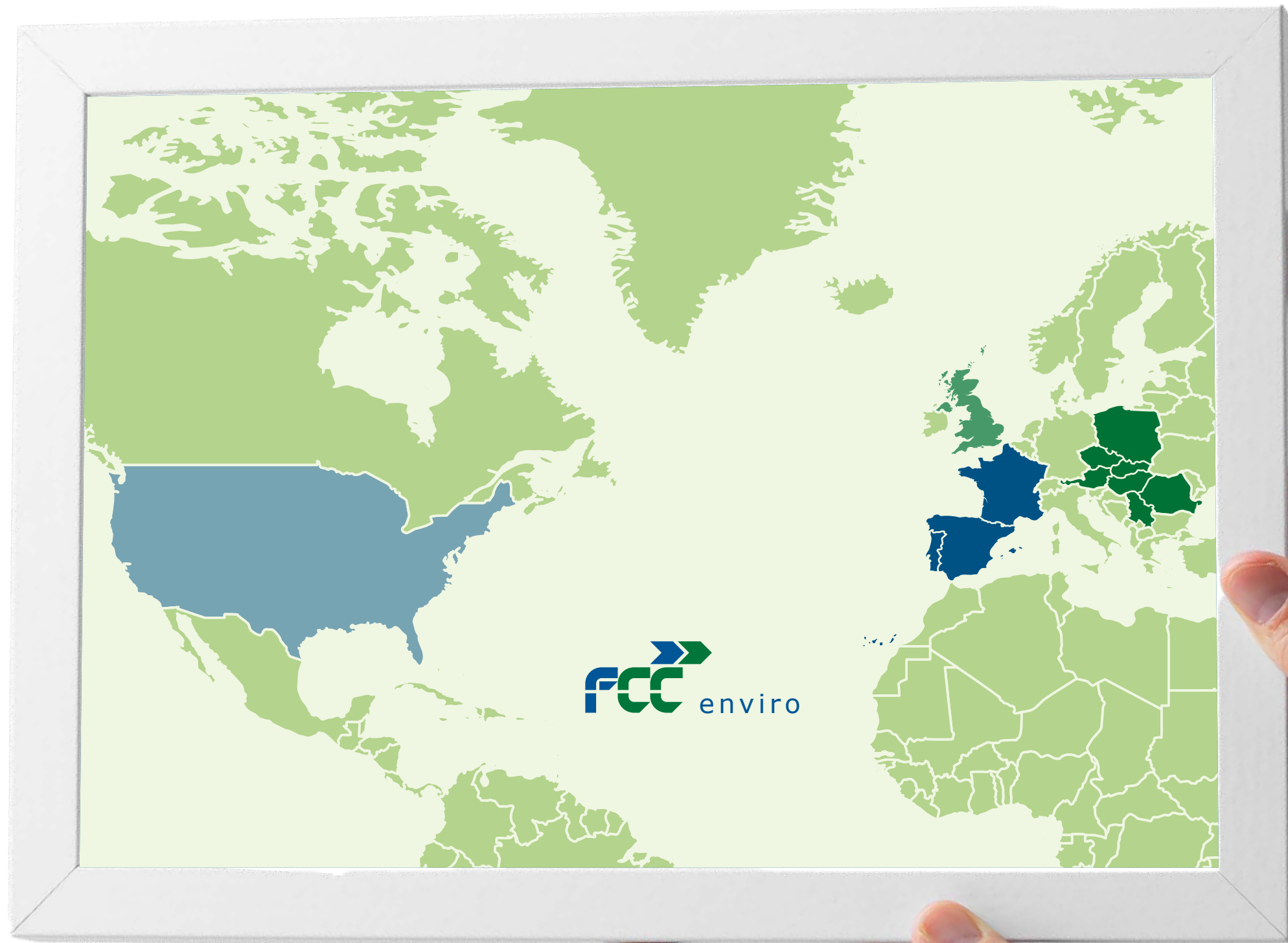
**FCC enviro**, the entity that leads the activities of the FCC Group’s Environmental Services area, is positioned as one of the main European benchmarks in environmental solutions and services. With operations in 12 countries -including Spain, Portugal, United Kingdom, Austria, Slovakia, Hungary, Poland, Czech Republic, Romania, Serbia, United States and, from 2024, France- the company offers a wide range of services aimed at sustainable waste management.

Its main lines of activity include the collection, treatment, recycling, energy recovery and disposal of solid urban, commercial and industrial waste; street cleaning; maintenance of sewerage networks; conservation of green areas; beach cleaning; energy efficiency services; cleaning of buildings and facilities; and recovery of contaminated soils.

Commitment to sustainability. With more than 110 years of history and more than 50,000 employees, the group plays a key role in transforming the environmental services sector into an efficient, sustainable business that improves the well-being of millions of citizens and private customers.

**FCC enviro** ‘s operational structure is organized into four geographical platforms:

- **Atlantic:** FCC Medio Ambiente (Spain), FCC Meio Ambiente (Portugal), FCC Environnement (France) and FCC Ambito (industrial waste management).
- **United Kingdom:** FCC Environment UK.
- **Central and Eastern Europe:** FCC Environment CEE.
- **United States:** FCC Environmental Services.



### Atlantic

FCC Medio Ambiente, with operations in Spain since 1911 and working together with FCC Meio Ambiente (Portugal), FCC Environnement (France) and FCC Ambito, offers a wide range of services. These include waste collection, treatment and disposal, street cleaning, maintenance of sewerage networks, maintenance of green areas, cleaning and maintenance of buildings and facilities, beach cleaning, energy efficiency services, treatment and disposal of industrial waste, and contaminated soil remediation. In 2024, the acquisition of 100% of Europe Services Groupe (ESG) in France was completed. With this milestone, **FCC enviro** enters the French market with a turnover of EUR 44 million in 2024 and more than 2,000 employees. FCC Environnement France concentrates its activities in two of the most populated areas of France, the suburbs of Paris and Lyon, providing urban waste collection, street cleaning, professional cleaning and maintenance services for public and private clients.

### United Kingdom

FCC Environment UK is a leading environmental services company in the UK, specializing in municipal and industrial services, principally waste treatment and recycling and energy recovery. In 2024 we consolidated the acquisition of the business of one of our competitors in the UK, expanding

our network of services and products offered, increasing the value for our customers.

### Central and Eastern Europe (CEE)

FCC Environment CEE, operating under the motto ‘Operating for the Future’, serves customers in several European countries. It is a leading company in sustainable waste management, providing municipal services, industrial waste solutions, domestic services, environmental services, facility management, sewer cleaning and maintenance, and consulting and engineering services.

### United States

FCC Environmental Services provides municipal and industrial waste collection and recycling services in the United States, using innovative technologies to maximize efficiency and productivity. It stands out for its remarkable growth in recent years, serving 11,6 million citizens, being the largest recycler in Texas and having a strong presence in Florida, the Midwest and the West Coast. In 2024, **FCC enviro** acquired Gel Recycling Holdings, one of the largest recyclables management companies in Central Florida. This acquisition has resulted in the addition of three construction and demolition debris recycling facilities to the portfolio of facilities and services previously offered.

### IRO-2: Disclosure requirements in ESRS covered by the undertaking’s sustainability statement

The following are the ESRS requirements covered throughout this report:

| Requirement-Section                                                                                  | Pages |
|------------------------------------------------------------------------------------------------------|-------|
| ESRS 2 - General disclosures                                                                         | 5     |
| ESRS E1 - Climate change                                                                             | 16    |
| ESRS E2 - Pollution                                                                                  | 32    |
| ESRS E3 - Water and marine resources                                                                 | 37    |
| ESRS E4 - Biodiversity and ecosystems                                                                | 40    |
| ESRS E5 - Resource use and circular economy                                                          | 43    |
| ESRS S1 - Own workforce                                                                              | 51    |
| ESRS S2 - Workers in the value chain                                                                 | 69    |
| ESRS S3 - Affected communities                                                                       | 73    |
| ESRS S4 - Consumers and end-users                                                                    | 77    |
| ESRS G1 - Business conduct                                                                           | 81    |
| Disclosure of information under Article 8 of Regulation (EU) 2020/852 (European Taxonomy Regulation) | 49    |



KEY FIGURES

GENERAL VALUES

Serving since

1911

+78

million inhabitants

served in

12

countries

Revenue

4,346

EUR million  
(+12.80% vs. 2023)

EBITDA of

732

EUR million  
(+13.10% vs. 2023)

ENVIRONMENT

More than

860

waste treatment facilities

22,700

vehicles in our fleet

4,217

ECO vehicles  
(19% of the fleet)

2,3

GWh renewable energy consumed  
(44% total)

+25

million tonnes of waste managed

SOCIAL

50,232

people employed  
(+13% vs. 2023)

85.7%

permanent contracts  
(= 2023)

349,226

hours of training in 2024

3.97%

workforce with different skills  
(3.85% in 2023)

GOVERNANCE, CONSUMERS AND CUSTOMERS

100%

staff trained on Code of Ethics and Compliance Model

100%

companies under the Compliance Model

2,681,640.14

EUR in donations, participation in associations and sponsorships

SUSTAINABLE FINANCING AND TAXONOMY

2,300

EUR million in green bonds from 2019

44.5%

turnover aligned  
(44.3% 2023)

23.3%

aligned CAPEX  
(52.3% 2023)

33.8%

aligned OPEX  
(33.4% in 2023)

## Basis for elaboration

### BP-1: General basis for preparation of sustainability statements

This **FCC enviro** Sustainability Report presents the company’s non-financial information for the period from 1 January to 31 December 2024. It includes consolidated information for all the geographical platforms where the company operates: Atlantic (Spain, Portugal and France), United Kingdom, Central and Eastern Europe, hereinafter CEE (Austria, Czech Republic, Slovakia, Hungary, Poland, Romania and Serbia) and the United States. Its main objective is to communicate its most significant impacts in the economic, environmental and social areas, including those related to Human Rights.

In accordance with the recommendations of the National Securities Market Commission (CNMV), the Institute of Accounting and Auditing (ICAC) and the decision of our parent company FCC Group, this statement is prepared in line with the disclosure requirements of the CSRD and the European Sustainability Reporting Standards (ESRS), and Law 11/2018, on non-financial reporting and diversity.

The environmental and social data correspond to the activities provided by the company within the perimeter over which operational control is available at the end of 2024.

All the information contained in this document has been published and audited jointly in the FCC Group’s Sustainability Report, whose report has been prepared in compliance with the new ESRS standards introduced through the CSRD and in a complementary manner, according to GRI to respond to the previous regulations on reporting non-financial information in Spain in accordance with Law 11/2018, of 28 December, on non-financial information and diversity.

Non-financial reporting is considered essential to increase transparency and strengthen **FCC enviro ‘s** corporate responsibility in relation to its social, environmental and governance impacts. This includes the disclosure of data on environmental, social, human rights, corruption and bribery issues, thus facilitating the evaluation, monitoring and management of business performance and impact on society. The information published in this document covers the entire value chain of the company.

### BP-2: Disclosures in relation to specific circumstances

The determination of indicators to cover the necessary information has been made based on the results of the double materiality analysis process (Disclosure Requirement IRO-1: Description of the process for identifying and assessing material impacts, risks and opportunities), conducted in line with the requirements of ESRS 1. This statement, on a voluntary basis, is supplemented with additional information on non-material aspects based on the same analysis.

All impacts, risks and opportunities analyzed by the company in the double materiality analysis have included the value chain, as described in each aspect of this statement. The quantitative data reported in this statement do not include upstream or downstream stages of our value chain, but our own operation. The sources of estimation and uncertainty are the same as those used in the FCC Group’s 2024 non-financial report.

The quantitative environmental data described in this statement does not include operating data for new acquisitions in 2024. In presenting the information, rounding of decimals is performed, which may result in a minimal deviation in the total data.

For those tables or indicators that are new, information is presented only for the year 2024, in line with the ESRS. However, historical figures for 2023 are presented for all indicators with continuity with respect to the previous year.

## Governance

### GOV-1: The role of the administrative, management and supervisory bodies

In its commitment to fostering a common and responsible corporate culture, **FCC enviro** has the following corporate governance structure, which is fundamental for strategic and efficient decision-making, and remains unchanged from the previous year.

#### Shareholding

- Fomento de Construcciones y Contratas, S.A.: 75.01%.
- Canada Pension Plan Investment Board (CPP Investments): 24.99%.

#### Board of Directors

- Audit and Compliance Committee:** The main function is to supervise the internal control, audit and risk management systems, evaluate and supervise the Compliance Model and codes of conduct and report to the Board.
- Investment and Strategy Committee:** The Investment and Strategy Committee is responsible for analyzing and taking decisions on investments and other financial instruments.
- Sustainability and Human Resources Committee:** The main purpose is to report to the Board on non-financial and human resources management issues and to enable the Board of Directors to take advice.

#### Members of the Board of Directors

The Board of Directors of **FCC enviro** is made up of eight members and a non-director secretary, six men and three women (33.3%), two of whom are independent directors (22.2%) and the rest are proprietary directors (78.8%). The Board has members of Spanish, Mexican, Argentinean and French nationality.

All members have extensive experience in the sector, services and geographical locations in which the company operates. In addition, each year the members of the Board of Directors, following the FCC Group model, are internally evaluated according to the efficiency of their functioning and it is determined whether there is any deficiency or point for improvement in the performance of their functions.

The composition of the Board of Directors as well as its functions, date of appointment and committees on which it sits are set out below:

| MEMBERS OF THE BOARD OF DIRECTORS | PROFILE                 | 1ST APPOINTMENT |
|-----------------------------------|-------------------------|-----------------|
| Alejandro Aboumrad González       | President               | 2023            |
| Iñigo Sanz Pérez                  | Chief Executive Officer | 2024            |
| Pablo Colio Abril                 | Director                | 2023            |
| Gerardo Kuri Kaufmann             | Director                | 2023            |
| Natasa Kovacevic                  | Director                | 2024            |
| Batiste Thomas Degaris Ogier      | Director                | 2023            |
| Samantha Ricciardi                | Independent Director    | 2023            |
| María Ángeles Santamaría          | Independent Director    | 2023            |
| José Fernando Cerro               | Non-director Secretary  | 2023            |

Despite the fact that the legal representation of workers has no members on the Board of Directors, in accordance with Spanish legislation and following the example of the FCC Group, the Board Regulations include, among the general obligations of the director, the reconciliation of the interests of the Company with the legitimate interests of its employees, its suppliers, its customers and those of the other stakeholders that may be affected by the Company’s activity.

### GOV-2: Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies

The Board of Directors meets on a regular basis, at which meetings the Sustainability and Human Resources Committee reports on relevant updates. During the year 2024, the Board of Directors has been informed of the following topics in relation to sustainability:

- Approval of the **FCC enviro** Sustainability Report.
- Monitoring sustainability indicators.
- Approval of the **FCC enviro** Decarbonization Roadmap.
- Approval of actions to adapt to new sustainability regulatory requirements.
- Presentation of the results of the analysis of the preventive culture and approval of the action plan for the improvement of occupational risk prevention.

**GOV-3: Integration of sustainability-related performance in incentive schemes**

The remuneration of directors is in accordance with the FCC Group’s Remuneration Policy, which seeks to ensure that remuneration is fair and reasonable, in line with companies of the same size and activity. This remuneration is reviewed periodically. In 2024, the overall remuneration of the management team of **FCC enviro** amounted to EUR 1,106 thousand compared to EUR 3,241 thousand in 2023.

In addition, EUR 311 thousand were accrued in 2024 compared to EUR 82 thousand in 2023 as per diets in favor of the Board of Directors of **FCC enviro**.

There are no advances, loans or other guarantees granted to the Board of Directors, nor are there any pension or life insurance obligations to former and current members of the Board of Directors.

At present, unchanged from the previous year, there is no integration of sustainability-related performance into the Board of Directors’ incentive schemes.

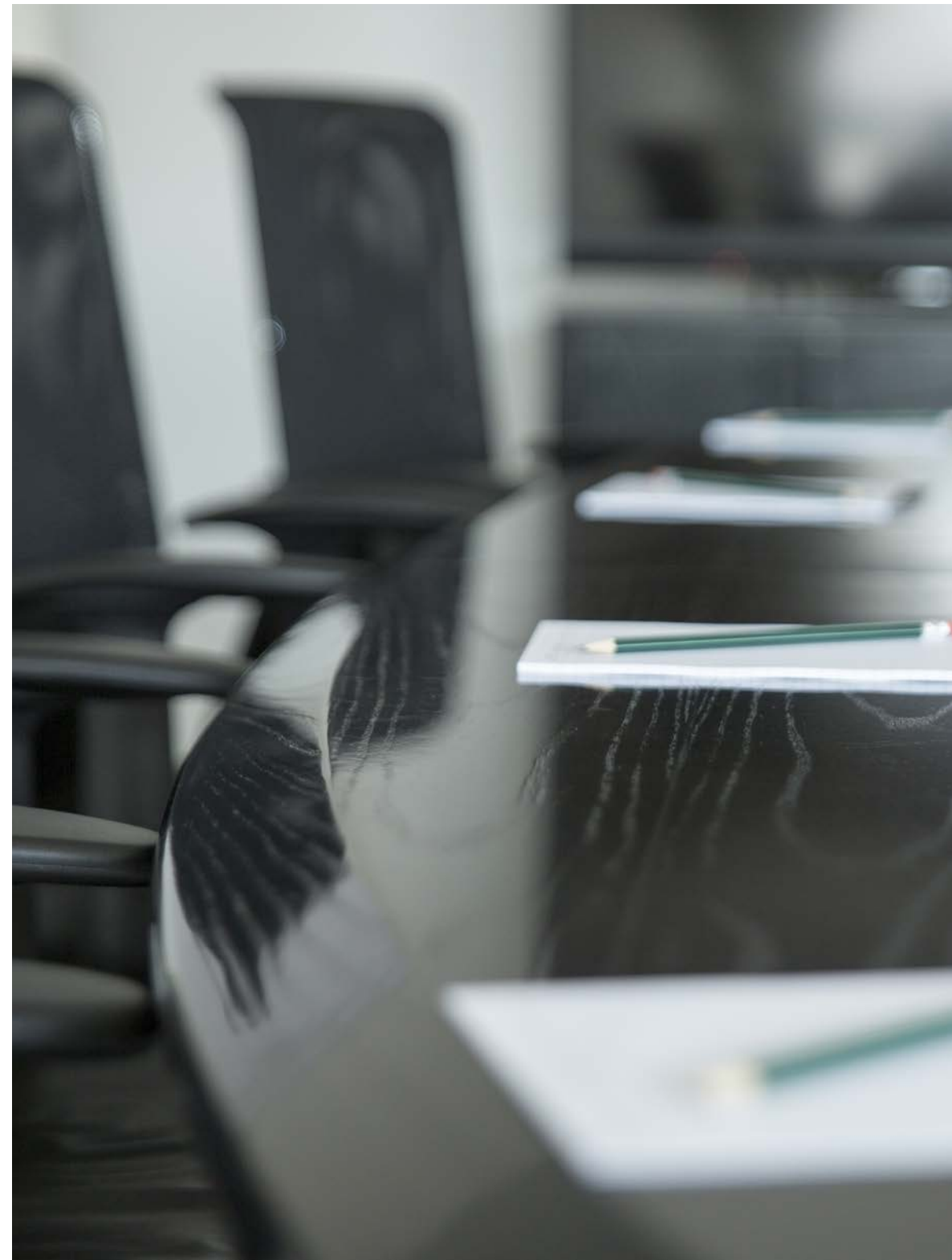
**GOV-4: Statement on due diligence**

**FCC enviro** reaffirms its commitment to human rights, based on human dignity and guided by principles of universality, interdependence, indivisibility and progressiveness. The company follows the FCC Group’s Human Rights Policy, aligned with the United Nations guidelines, the Universal Declaration of Human Rights (UDHR), the Fundamental Principles on labor rights, the Core Conventions of the International Labor Organization (ILO) and, from 2024, with the UN Global Compact. This policy is integrated into the FCC Group’s Compliance Model and is available in fourteen languages on its corporate website. The commitment is

reinforced by the FCC Group’s Code of Ethics and Conduct and Sustainability Policy. Following the UN Guiding Principles on Business and Human Rights, applicable to all employees, operations and the global supply chain, **FCC enviro** implements due diligence mechanisms to prevent and mitigate risks and negative impacts on human rights. These include:

- Regulatory block, corporate governance policies and procedures.
- Protocol for the prevention and eradication of bullying.
- ESG strategies (environmental, social and governance).
- Training and capacity building programs.
- Mechanisms for dialogue and collaboration with NGOs and social organizations.
- Awareness-raising actions and campaigns.

In addition, FCC has an Whistleblowing Channel for expressing complaints and reporting irregularities or infractions related to the company’s operations. Communications are managed, investigated and responded to according to established procedures. In 2024, as in the previous year, no communication was received that resulted in a violation of fundamental rights and freedoms by **FCC enviro**.



GOV-5: Risk management and internal controls over sustainability reporting

Risk management is an integrated process in **FCC enviro**, driven by the Board of Directors itself. The sustainability risk management process is carried out continuously, assessing each risk event based on probability and impact criteria.

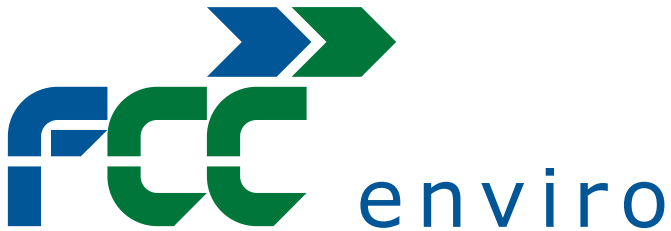
Within the Board of Directors, the bodies responsible for risk management are the Audit and Compliance Committee and the Sustainability and Human Resources Committee.

In addition, **FCC enviro** 's compliance and sustainability management is responsible for identifying and assessing risks related to sustainability, as well as ensuring that there are no legal breaches in sustainability matters, compiling non-financial information, preparing this sustainability statement

and accompanying the FCC Group in the drafting and verification of non-financial information.

In addition, the geographic platforms identify and assess the risks that may affect the company locally.

The information contained in this report is aligned with the FCC Group's Sustainability Report, which is externally verified by an independent third party, with a limited scope of verification. This verification process assesses whether the information compiled and reported accurately reflects the Group's performance in accordance with the requirements of the applicable regulations. Thus, the main risks identified would be those that could lead to a qualification in the independent verification report, which would be reviewed by the Board of Directors, which is responsible for approving the Sustainability Report. During the 2024 verification, no significant risks or qualifications have been identified in the Statement of Non-Financial Information.



## Strategy

### SBM-1: Strategy, business model and value chain

**FCC enviro** is adhered to the FCC Group’s ESG 2025 Framework, designed to adapt to new European legislation and contribute to the Sustainable Development Goals (SDGs). This framework also addresses key commitments such as the European Green Pact, the Paris Agreement and the European Biodiversity Strategy. The improvement methodology includes targets based on the demands of various stakeholders, analysts, rating agencies and sector best practices, as well as the findings of the group’s previous master plan. This Framework is in the process of being reviewed and updated to take into account new regulatory changes in Europe and will result in a new sustainability strategy in the coming years.

Among the commitments we focus on at **FCC enviro** are the transition to a low-carbon economy, the application of circular economy principles and the promotion of innovation. In the social sphere, it focuses on the protection of human rights, social action, the development of human capital, health and well-being, and diversity and equality. In governance, it focuses on risk management, the value chain and ethics and integrity. Each chapter details the main policies, actions and targets in relation to the strategy.

### SBM-2: Interests and views of stakeholders

Stakeholder communication is a key pillar for organizations that prioritize transparency and sustainability. Establishing effective links with employees, customers, communities and shareholders not only reflects an ethical commitment, but is also crucial to ensure long-term success. **FCC enviro** recognizes the importance of identifying these stakeholders and fostering an ongoing dialogue as a basis for building strong and trusting relationships.

We have specific and effective communication mechanisms and channels in place, including corporate applications such as FCC One or FCC 360, websites, social media such as YouTube, X, Instagram and LinkedIn, and participation in industry events. These initiatives demonstrate a proactive approach to building relationships based on trust and transparency, and to gathering *stakeholder* perspectives, expectations and needs, thus ensuring continuous and beneficial collaboration.

The main *stakeholder* groups and their communication channels are presented beside:

| Category                             | Channels of communication and participation                                       |
|--------------------------------------|-----------------------------------------------------------------------------------|
| <b>FCC Group</b>                     | Committees: Sustainability, Compliance                                            |
| <b>Shareholders and Investors</b>    | Board of Directors                                                                |
|                                      | Economic and ESG performance available on the web                                 |
|                                      | Meetings with investors                                                           |
| <b>Clients and communities</b>       | Satisfaction surveys                                                              |
|                                      | Business associations                                                             |
|                                      | Participation in trade fairs and congresses                                       |
|                                      | Regional and local partners                                                       |
|                                      | The media                                                                         |
| <b>Employees</b>                     | Corporate and geographic platform applications and intranet - FCC 360 and FCC One |
|                                      | Works councils                                                                    |
|                                      | Whistleblowing channel                                                            |
|                                      | Employee portal                                                                   |
|                                      | Monthly magazines                                                                 |
|                                      | Meetings with workers’ representatives                                            |
|                                      | Internal email                                                                    |
| <b>Public administrations</b>        | Participation in sectoral self-regulation and legislative developments            |
|                                      | Official gazettes and equivalents according to geography                          |
|                                      | Participation in working groups                                                   |
|                                      | Specific representatives according to geography                                   |
| <b>Suppliers and contractors</b>     | Information and awareness-raising sessions                                        |
|                                      | Purchasing Management Directorate                                                 |
|                                      | Supplier Approval Platform                                                        |
|                                      | Code of Ethics and Conduct of the FCC group                                       |
| <b>Partners and social community</b> | Agreements, sponsorships and donations                                            |
|                                      | Partnerships with public and private entities                                     |
|                                      | Sectoral business associations                                                    |
|                                      | Business forums                                                                   |

### SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

Due to the nature of its activities, **FCC enviro** ‘s management model is geared towards promoting the sustainability of the environment and communities in which it operates. Responsible management of relevant impacts, risks and opportunities is key to improving the quality of the services provided and moving towards environmental improvement. This includes the reduction of polluting emissions and carbon footprint through the use of cleaner technologies, the promotion of the circular economy, and the generation of quality employment that favors the sustainable development of cities and their inhabitants. Each of these aspects is addressed in detail in the relevant chapters of this declaration.

## Impact, risk and opportunity management

### IRO-1: Description of the process to identify and assess material impacts, risks and opportunities

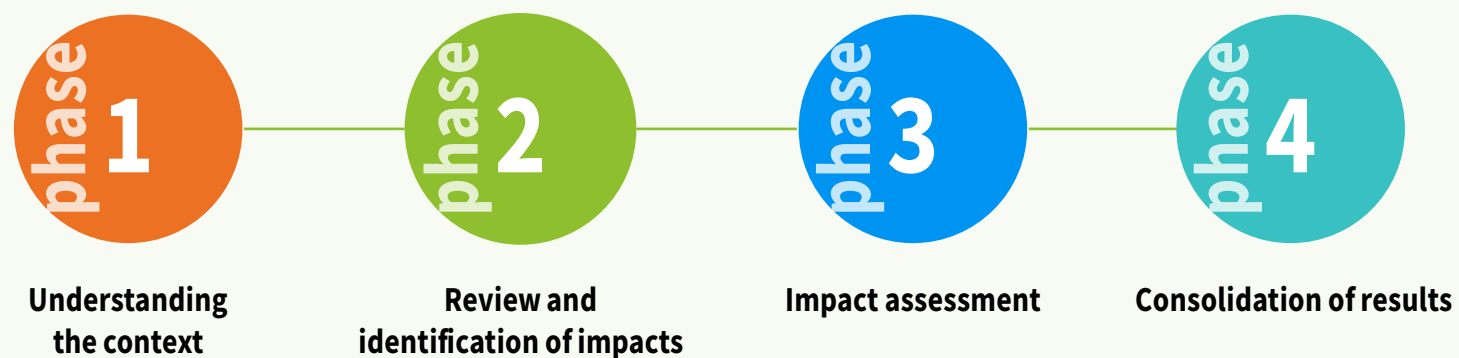
The European Commission, through the CSRD (Corporate Sustainability Reporting Directive), introduces the ESRS (European Sustainability Reporting Standards), in order to establish stricter and more homogeneous requirements for companies’ sustainability reports. In response to this regulatory update and as an instrument to identify priority areas for improvement, **FCC enviro** has carried out a Double materiality Analysis. During 2024, work has been done to extend the scope of the study to new geographies and acquisitions of **FCC enviro**, including customers, suppliers and subcontractors, to ensure that the priorities of all stakeholders are

reflected in this study. No significant changes have been identified in the result compared to the previous year. Double materiality is the central concept on which this sustainability report is built and is composed of two aspects:

- **Impact materiality:** Seeks to identify the material effects (whether actual or potential, positive or negative) that the company has on people or the environment, considering the short, medium and long term.
- **Financial materiality:** Aims to identify risks or opportunities that may have a significant influence on the company’s development, including cash flow, finances and financial performance, also in the short, medium or long term.

The following phases were used to carry out the study:

## IMPACT MATERIALITY



## FINANCIAL MATERIALITY



**1 Understanding the context:** A comprehensive contextual analysis was conducted, encompassing the organization’s operations and value chain. This process identified the key drivers of economic, social, and environmental performance, as well as the primary stakeholders.

**2 Review and identification of impacts, risks and opportunities:** We analyzed the actual and potential impacts of our activities on stakeholders, as well as environmental risks and opportunities with financial relevance. Key personnel were involved throughout the process to validate the findings and ensure alignment with internal insights.

**3 Impact assessment:** The impact materiality assessment was conducted in coordination with sustainability teams and corporate officers, following regulatory criteria to ensure methodological consistency. Qualitative variables—such as scale, scope, and irremediability—were defined and validated to assess impact severity, resulting in two heat maps that reflect potential scenarios across different time horizons.

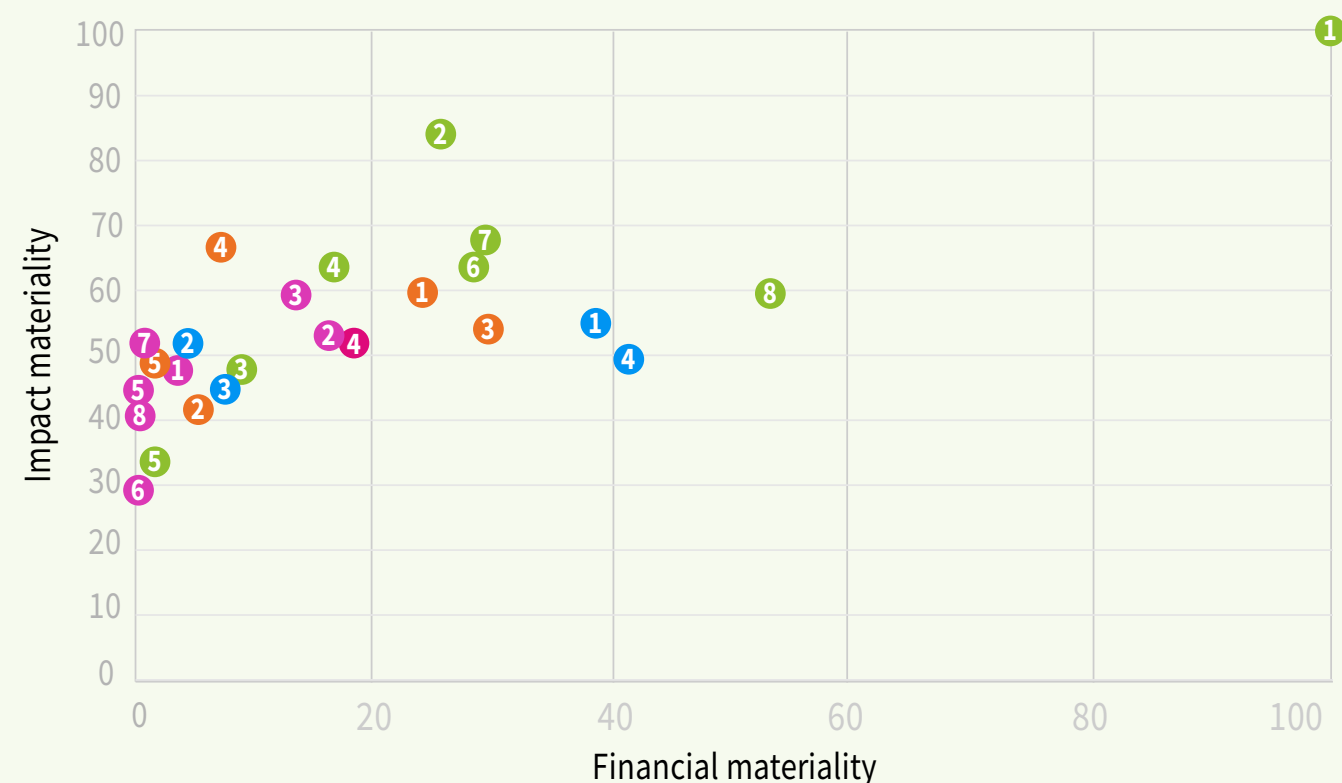
**4 Assessment of risks and opportunities:** As with impacts, risks and opportunities were assessed through direct consultation with relevant staff, evaluating both their financial effect and likelihood. A materiality threshold was defined to identify those risks and opportunities that could significantly affect future financial statements.

**5 Consolidation of results and materiality matrix:** Once relevant issues were identified, those exceeding the average score in either impact or financial materiality were classified as material. This approach aligns with ESRS criteria, which consider an issue material if it meets the threshold in at least one of the two dimensions.

The double materiality results obtained are shown beside:

## DOUBLE MATERIALITY ANALYSIS RESULTS

### FCC enviro



#### Environment

- ✓ 1. Climate change and energy
- ✓ 2. Pollution
- ✓ 3. Substances of concern
- ✓ 4. Water
- ✓ 5. Marine resources
- ✓ 6. Biodiversity
- ✓ 7. Resources and materials
- ✓ 8. Waste

#### Material issues

#### Social (internal)

- ✓ 1. Working conditions
- 2. Social dialogue
- ✓ 3. Health and safety
- ✓ 4. Equal treatment and diversity
- 5. Training

#### Social (external)

- 1. Human rights
- 2. Data protection
- ✓ 3. Employees in the value chain an suppliers
- 4. Affected communities
- 5. Solidarity action
- 6. Indigenous people
- 7. Security and quality of products and services
- 8. Access to products and services

#### Governance

- ✓ 1. Integrity
- 2. Management of relationship with suppliers, including payment practices
- 3. Public officials and sector associations
- 4. R&D&I



ESRS E1

CLIMATE CHANGE

- 1 | Governance
- 2 | Strategy
- 3 | Impact, risk and opportunity management
- 4 | Metrics and targets



## Governance

### ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes

**FCC enviro** does not have incentives related to sustainability in the remuneration of its senior managers, however, there are incentives focused on the reduction of occupational accidents and other health and safety criteria.

## Strategy

### E1-1: Transition plan for climate change mitigation

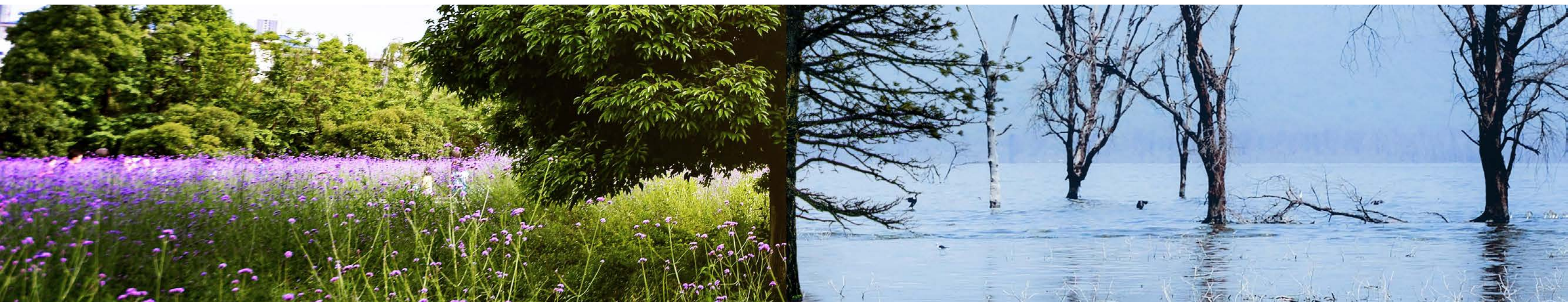
By 2024, **FCC enviro** has developed a climate roadmap that defines the level of ambition, the levers and the final short, medium and long-term emission reduction target in line with the interests of our stakeholders.

To ensure the best outcome of this assessment, the study has been carried out in different phases to define the level of ambition and appropriate decarbonization levers:

1. Market study and internal and external context in relation to climate change mitigation.
2. Update and homogenization of the methodology for calculating greenhouse gas emissions between platforms.

3. Technical analysis of the decarbonization levers currently in existence, in future development and the business implications of each of them.
4. Economic evaluation (MACC) of the levers identified in the previous phase.
5. Development of a climate transition plan with guidelines for its integration into the business model at a high level and its approval by the Board of Directors.

Our climate performance and the short-term emission reduction actions we have been working on in recent years are aligned with the expectations of our internal and external stakeholders. Our level of ambition in the medium to long term has great potential to all the geographies where we operate. While the UK and ATLANTIC already have strong climate ambition, CEE and USA still have room to grow. We have therefore articulated a global strategy that extends this level of ambition to all our platforms, ensuring that actions implemented in the short term generate significant results in the medium and long term.



To ensure that the strategy is integrated globally, the methodology for accounting for greenhouse gas (GHG) emissions must be homogeneous, and to this end, it has been necessary to modify the calculation methodology at ATLANTIC. Until 2024, Scope 1 and 2 accounted the emissions from those contracts in which the company owned 100% of the contract or, in those with a lower percentage or which we operate for a third-party client, FCC Medio Ambiente had full decision-making power in the contract.

From 2024 onwards, the methodology for all **FCC enviro** will account in scope 1 and 2 for emissions from all our operational contracts, even if we operate for a third party customer who is the owner of the installation, and our scope 3 will include emissions from investments or participation in contracts, with a percentage of participation of less than 50% or without operational control, this methodology being aligned with the recommendations of the GHG Protocol. Section E1-6 “Gross GHG emissions of scope 1, 2 and 3 and total GHG emissions” details the emissions for 2024 with the new methodology and the recalculation for the year 2023.

This step allows us to have a better monitoring of our emissions intensity and to highlight the company’s efforts and investments towards decarbonization. We continue to work on improving our methodology and monitoring with ongoing digitization projects that allow us to be more accurate in GHG accounting.

Two groups of actions are established for the decarbonization levers identified. On the one hand, the “actionable” levers, those actions that are technically and economically feasible in the short to medium term and that enable the creation of value while reducing GHG emissions. On the other hand, the “innovative” levers are those actions that,

although they may be technically feasible, the cost makes it necessary to wait for the technologies to be perfected, or actions that have not yet been proven to be technically feasible or effective. These levers are as follows:

### Operable levers

- 1. Landfill diversification:** This lever involves developing the necessary actions to minimize the amount of waste going to landfill, as, in the long term, the decomposition of organic matter into methane generates a high level of emissions compared to other treatment options. Therefore, in the coming years, we will continue the UK’s landfill closure strategy, invest in treatment and recycling plants in Europe in line with meeting the EU’s waste diversification target and invest in waste-to-energy technologies as an alternative to landfill, in line with the EU waste treatment hierarchy.
- 2. Increased landfill gas capture:** In parallel, and in those cases where diversification of waste to other processes is not possible, investment will be made in technical improvements to increase the percentage of methane capture for use as a renewable fuel in engines or as a source of heat in boilers. This lever is mostly focused on our landfills in Central and Eastern Europe and Spain, as these are the regions where there is the greatest potential to reduce emissions. Our UK landfill sites are an example of methane capture management, with an average capture rate of over 75% across the portfolio.



**3. Renewable electricity consumption:** Through the continuous decarbonization of our electricity consumption, we achieve an overall reduction in our GHG emissions. In recent years we have worked on the installation of solar panels for self-consumption in our contracts and, in the coming years, we will continue with the development of self-consumption but complemented with the purchase of electricity with guarantees of renewable origin for 100% of electricity consumption. Currently, this measure is already in place for all our electricity consumption in the United Kingdom and in the coming years it will be extended to the rest of the world until it covers 100% of consumption.

Innovative levers

**1. Electrification of the fleet:** Currently, we already have technically and economically viable electric alternatives for many archetypes of vehicles with which we operate, such as cars, sweepers or small service trucks, which we are regularly and progressively incorporating into our operation. On the other hand, in terms of service vehicles, we have 100% electric options, such as the 100% electric collection vehicle, and with recyclable batteries, designed and developed internally. Also, in 2024, we will present another innovation project developed in collaboration with other companies, such as the H2TRUCK, a collection truck powered by a hydrogen cell.

However, most of our emissions come from large collection trucks and other heavy machinery, which are energy intensive and have operating cycles that are not fully compatible with the electric options currently available on the market. We have therefore classified this lever as innovative and will focus on it in the long term. We will continue to work on the design of solutions that emit less GHG and the progressive electrification of our fleet, as we have been doing historically and whenever technically possible and economically feasible, relying not only on electrification, but also on other alternatives with lower net CO<sub>2</sub> emissions such as CNG, HVO and other alternative fuels.

**2. CO<sub>2</sub> capture and storages in energy recovery plants:** This lever requires the most development to be viable in the long term. CO<sub>2</sub> capture is based on the installation of technologies to capture the carbon emitted in the chimneys of energy recovery plants in the form of CO<sub>2</sub>, preventing its emission into the atmosphere and thereby reducing GHG emissions. It is a technology that requires a developed transport network to minimize operating costs and also requires demand for the by-product obtained from the process. At this moment and in the geographies where we can obtain value from this lever, is not at the necessary level of development. The greatest potential for creating value from this measure is currently in the United Kingdom, where we have most of our EfW plants and where hubs are being developed for pilot projects and development of this

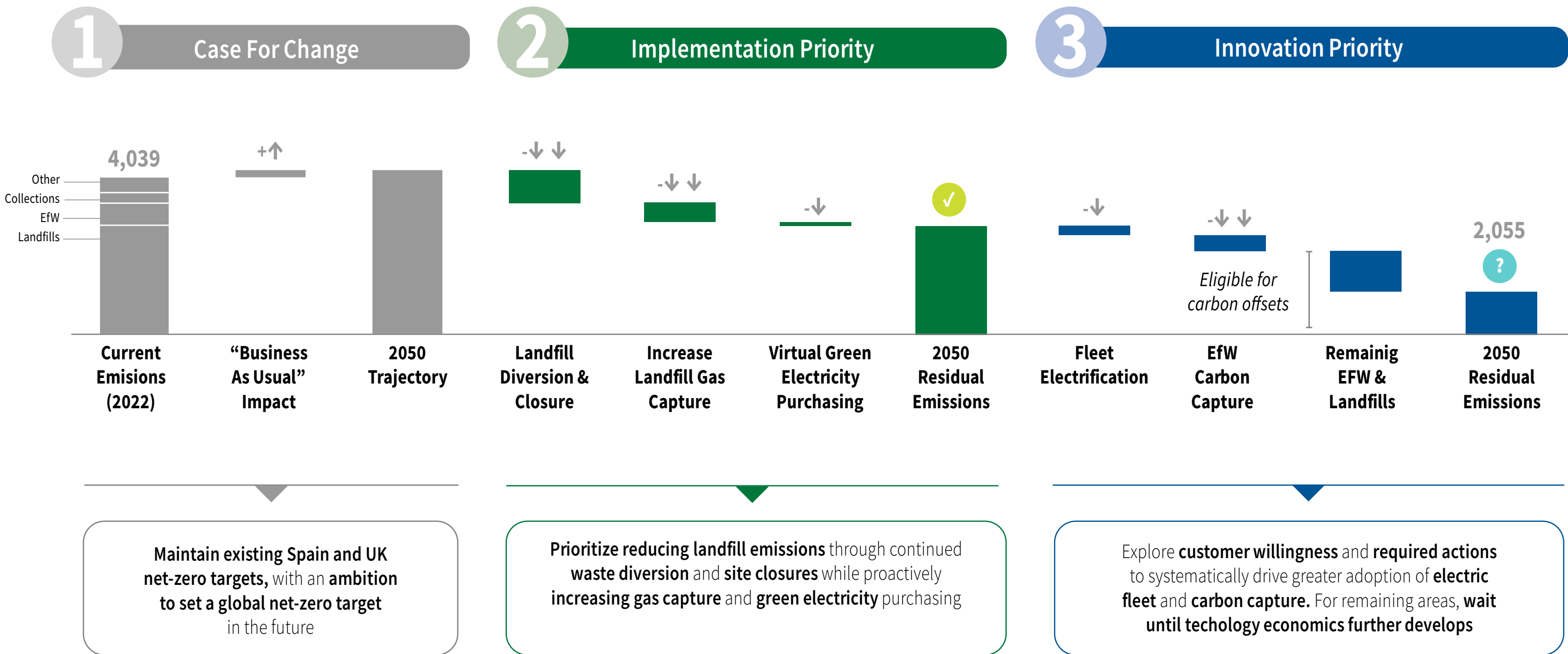
technology. We are currently continuing to develop detailed studies and economic estimates that will allow us to take advantage of the opportunities related to this technology.

The conclusions of this project were presented and approved by the Board of Directors of **FCC enviro**. In this way, the company's general climate transition strategy is consolidated and the future development of more specific actions aligned with this strategy is made possible. The total estimated investment to undertake the development of the actions described is more than EUR 800 million in additional CAPEX and OPEX investment to our "Business as usual". To finance this climate transition, it will be necessary to reinforce this transition plan with support in the alignment with the EU Taxonomy and the use of sustainable financing instruments such as Green or Sustainable Bonds and Loans.

Our vision is based on honesty, transparency and realism about the level of climate ambition. We avoid making commitments that are technically or economically unfeasible. Instead, we adopted a strategy with realistic targets, aimed at reducing emissions in the short, medium and long term, and aligned with the expectations of our stakeholders. Next page is a summary of our decarbonization roadmap.



FCC enviro Global Decarbonization Roadmap, Scope 1-2 ktCO<sub>2</sub>e (2022-2050)



## Impact, risk and opportunity management

### ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The impacts, risks and opportunities identified by **FCC enviro** derive from the current and potential consequences of providing services to the public, generating greenhouse gas emissions, the use of energy resources and the generation of renewable energy. Aware of the effects of our impacts, risks and opportunities, we work to apply innovative and sustainable solutions that mitigate our negative impacts and enhance the positive ones.

Based on the double materiality analysis, and in relation to climate change, the following material impacts on stakeholders have been identified, unchanged from last year:

#### Impact materiality

| Impact                                                                               | Horizon | Location                                  |
|--------------------------------------------------------------------------------------|---------|-------------------------------------------|
| <b>Adaptation to climate change</b>                                                  |         |                                           |
| Contribution to climate change adaptation through products and services              | Current | Own operations                            |
| <b>Climate change mitigation and energy</b>                                          |         |                                           |
| Contribution to climate change from Scope 1 and 2 emissions                          | Current | Own operations                            |
| Contribution to climate change from Scope 3 emissions                                | Current | Own operations and upstream value chain   |
| Contribution to climate change mitigation as a result of renewable energy production | Current | Own operations and downstream value chain |

#### Financial materiality

| Risk/Opportunity                                                                     | Physical/ Transition | Financial effects                                                                                                                 | Location       |
|--------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------|----------------|
| Risk - Rising global average temperature                                             | Physical             | Increased operating costs and reduced productivity due to heat-related impacts                                                    | Own operations |
| Risk - Increase in severity and frequency of extreme weather events                  | Physical             | Increased capital and operating costs due to facility damage and disruptions caused by extreme weather events.                    | Own operations |
| Risk - Rising price of GHG emissions                                                 | Transition           | Increased operating costs due to higher GHG emission prices                                                                       | Own operations |
| Risk - Insufficient development and adaptation to climate change market requirements | Transition           | Loss of competitiveness and higher investment and technology development costs to adapt to new low-emission technologies.         | Own operations |
| Risk - New climate change regulation                                                 | Transition           | Increased operational costs due to adaptation to climate change regulations and possible payment of penalties for non-compliance. | Own operations |
| <b>Climate change mitigation and energy</b>                                          |                      |                                                                                                                                   |                |
| Risk - Increased energy costs                                                        | Transition           | Increased operational costs and loss of productivity due to higher energy prices, with possible impact on customers.              | Own operations |

# Impact, risk and opportunity management

## ESRS 2 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities

In 2024, the scope has been updated, including the 2024 acquisitions, such as the new business in France and the new businesses in Portugal, UK and USA, within the analysis of climate change risks and opportunities. Similarly, the financial effects of the latest adverse weather events that have directly affected us in 2024, such as the DANA in Spain, heavy flooding along the Danube River in Central Europe or large fires and strong cyclones in the USA, have been reassessed, and the implementation of preventive and corrective measures at the facility level in the geographies in which we operate has continued.

With regard to the processes for determining impacts, for the analysis of physical climate risks, the methodology described includes the selection of climate scenarios, the identification of physical climate risks based on the activities carried out and the possible climate hazards, the characterization of these hazards and their projection in the short and medium term, the assessment of the probability of the risk and the degree of exposure and vulnerability of the activity to it and, finally, the prioritization of the risks to define the best adaptation measures.

On the analysis of transition risks and climate opportunities, the procedure includes an identification based on the classification criteria recommended by the Task Force on Climate-related Financial Disclosures (TCFD), an assessment based on the likelihood and severity of the impact or on the

leverage capacity and potential (depending on whether it is a risk or an opportunity, respectively) and a prioritization based on the results obtained. The climate scenarios considered were as follows:

**Halfway (on current trends):** Balanced energy development is achieved, although dependence on fossil fuels is maintained. Represents an intermediate emissions trajectory compared to other scenarios.  
**Temperature increases up to 2050 of 1.5-2°C above pre-industrial levels.**

**High-emission development:** The global economy is growing rapidly but is fueled by fossil fuel exploitation and energy-intensive lifestyles. Current levels of CO<sub>2</sub> emissions will roughly double by 2050.  
**Temperature rises by 2050 of 1.6-2.4°C above pre-industrial levels.**

**Climate neutrality:** Accelerated steps towards sustainable development and carbon neutrality. Strong regulatory and market adjustments to achieve the Paris Agreement.  
**Temperature increases by 2050 of 1.5-1.7°C above pre-industrial levels.**

The assessment of climate risks is carried out according to the criteria established by the IPCC, resulting from multiplying the probability of the hazard by exposure and by vulnerability. For all variables, a quantitative assessment from 1 to 3 according to different criteria is used to obtain the final risk assessment.



In addition to the risks identified in the double materiality study, there is a methodology for identifying and mitigating risks and opportunities related to climate change, in accordance with the recommendations of the TFCD.

More than 78 potential risk events have been identified, of which 21 have been considered critical for the company. In 2024, we continued with the implementation of corrective and preventive measures, as well as their monitoring and reassessment in the future, with the goal of minimizing potential physical and financial impacts.



### Critical impacts

| Description                                              | Type              | Time horizon                        | Location                  |
|----------------------------------------------------------|-------------------|-------------------------------------|---------------------------|
| <b>Physical risks</b>                                    |                   |                                     |                           |
| Rising temperatures and heat waves                       | Acute             | Short and medium term (10-40 years) | ATLANTIC, CEE AND USA     |
| Heavy rains and floods                                   | Acute             | Short and medium term (10-40 years) | ATLANTIC, UK AND USA      |
| Forest fires                                             | Acute             | Short and medium term (10-40 years) | ATLANTIC, UK, CEE AND USA |
| Water stress and droughts                                | Chronic and acute | Short and medium term (10-40 years) | ATLANTIC, CEE AND USA     |
| <b>Transitional risks</b>                                |                   |                                     |                           |
| Updating and adapting legislation                        | -                 | Short term (0-10 years)             | ATLANTIC, UK, CEE AND USA |
| Failed transition to new technologies                    | -                 | Short term (0-10 years)             | ATLANTIC, UK, CEE AND USA |
| Legislative heterogeneity in operation                   | -                 | Short term (0-10 years)             | CEE                       |
| <b>Opportunities</b>                                     |                   |                                     |                           |
| Increased demand for management and recycling services   | -                 | Short term (0-10 years)             | ATLANTIC, UK, CEE AND USA |
| Demand for services in emergency and disaster situations | -                 | Short term (0-10 years)             | ATLANTIC, UK, CEE AND USA |

## E1-2: Policies related to climate change mitigation and adaptation

**FCC enviro** works actively to mitigate the negative impacts associated with the climate challenges present in its operations. For years, the company has been driving the reduction of greenhouse gas emissions, optimizing its processes to improve energy efficiency and promoting the use of renewable energy sources.

We have a Sustainability Policy applicable to all FCC Group companies, approved by the FCC Group Board of Directors, with references to international standards such as the EU Green Deal and the Climate Change and Energy Transition Act. This policy is publicly available on the group’s website and encompasses the evolution of sustainability regulations and the concerns of customers, investors, analysts, the value chain and internal stakeholders. We do not have a global and specific policy for **FCC enviro** related to this aspect.

In this regard, **FCC enviro** complements the general sustainability policy of the FCC Group with a Climate Change policy in the UK and climate change related policies through ISO 50001 in the following countries: Spain, UK, Austria and Czech Republic.



## E1-3: Actions and resources in relation to climate change policies

In line with our transition plan, as well as climate change policies and objectives, during 2024 we carried out various actions aimed at reducing greenhouse gas emissions. These include the progressive upgrade of our fleet, the promotion of renewable energy consumption, the development of R&D&I initiatives, and the improvement of energy and operational efficiency. The main actions carried out and the economic resources allocated to each of them are detailed below.

### Reduction of greenhouse gas emissions

For the fourth consecutive year, we have obtained the “Calculo, Reduzco y Compenso” seal for FCC Medio Ambiente and “Calculo-Compenso” for FCC Ambito, awarded by the Spanish Climate Change Office (OECC) of the Ministry of Ecological Transition and Demographic Challenge (MITERD). To obtain the “Compenso” seal and the absorption of greenhouse gas emissions, FCC Medio Ambiente, together with Hellín Town Council, has executed the ¡REACCIONA! project, which consists of planting a forest on a 4.18-hectare former landfill site that is expected to absorb 283 tonnes of CO<sub>2</sub> over a 30-year period. This action, combined with the monitoring of the results obtained from past reforestation efforts, reflects the company’s commitment.

In the United Kingdom, in line with its Net Zero 2040 commitment, and specifically with the scope 1 and 2 emission reduction targets, its carbon footprint decreased for another year in line with the defined trend. Likewise, avoided emissions increased compared to 2023.



## Electrification and promotion of renewable energy consumption

We have added 5 electric trucks to our fleet in Austria, with an investment of more than EUR 1.7 million to continue offering the best service to our customers and meeting the demands of zero-emission waste collection for public and private customers. In addition, 22 charging stations for trucks and 8 additional charging stations for other electric company vehicles have been installed at several of our facilities in Austria, the total investment in this case has been EUR 1.2 million.

In the Czech Republic, 3 vans and 2 auxiliary service vehicles have been added, and pilot projects have started using HVO instead of diesel for the operation of collection trucks, which can reduce direct CO<sub>2</sub> emissions by more than 90%.

In Poland, renewable electricity from the photovoltaic installation on the roof of the Biała landfill has started to be consumed. The project was launched in 2019 and by 2024 this installation has made it possible to replace the coal consumption generated in the operation of this facility.

The total financial investment in these measures exceeds EUR 7 million by 2024.

In the United Kingdom, new electric vehicles have also been added to the existing fleet. In this case, these are two 100% electric rear-loading trucks that will serve the county of Herefordshire for the next 8 years. This action, together with the purchase of 100% renewable electricity in the UK for years, guarantees the operation of both trucks with zero direct GHG emissions in their activity. With these two new trucks, the fleet of 100% electric vehicles in the UK now totals more than 85 vehicles.

Additionally, at ATLANTIC, and specifically in our fleet in Spain, we continue to support the decarbonization of our customers by incorporating ECO-labelled trucks. Among the most chosen propulsions to provide services for our customers is CNG, a fuel that acts as a transition to electrification, reducing overall emissions compared to diesel and delaying the need for large investments that would be unfeasible in many cases today.

**FCC enviro** at the end of 2024, out of a fleet of 22,719 vehicles, has 1,889 100% electric vehicles (8.30% of the total fleet) and, taking into account ECO engines (electric, hybrid, CNG and alternative fuels), this increases to 4,217 vehicles (18.56% of the total fleet).

18.56%  
of total fleet is ECO  
(more than 4,000 vehicles)



## R&D&I

FCC Medio Ambiente has aproved the innovative LIFE ZEROLANDFILLING project (101114213- LIFE22-ENV-ES-LIFE ZEROLANDFILLING) to tackle the environmental and economic problem of landfilling waste.

Within the framework of the project, 2,112 tonnes of non-recyclable residual waste will be treated, thus avoiding the 2,000 tonnes of CO<sub>2</sub>e associated with landfilling. The revalorization in turn will result in the production of more than 450 tonnes of green naphtha and almost 600 tonnes of biochar. When compared to the conventional production of these materials, this means preventing the emission of more than 2,600 tonnes of additional CO<sub>2</sub>e.

This project is expected to require an investment of around EUR 5 million euros over the 39-month duration of the project.



## Optimization of energy efficiency and operation

During the year 2024, renovations have been carried out in facilities and processes in order to reduce negative climate impacts.

EUR 1.4 million has been invested in upgrading our plant in Gyal, Hungary, replacing all the machinery that made up the treatment line and improving the cover on the adjoining landfill to reduce direct methane emissions.

A calcium oxide (CaO) injection process has been installed at the Zistersdorf incineration plant in Austria, which will reduce CO<sub>2</sub> emissions by 496 tonnes per year. The total investment was EUR 650 thousand.

At the Arad landfill site in Romania, the renovation and extension of the landfill management services provided to date has been carried out in conjunction with the local administration. More than EUR 3 million have been invested in extending the landfill's capacity for a further 10 years, as well as renovating the facilities and improving methane capture for use in engines to generate electricity.



## Metrics and targets

### E1-4: Targets related to climate change mitigation and adaptation

**FCC enviro** has approved now set specific targets for climate change mitigation and adaptation in Spain and the UK over the last years.

In Spain, FCC Medio Ambiente, through the 2023-2026 Action Plan and the 2050 Strategy, includes objectives such as using the calculation of the Carbon Footprint to control and monitor GHG emissions, reduce the consumption of non-renewable energy, increase the tonnes of GHG avoided through the use of by-products and the generation of energy, and reduce biogas emissions from landfills. In addition, an assessment of climate change impacts and vulnerability will be developed and participation in CO<sub>2</sub> absorption and sequestration projects will be undertaken.

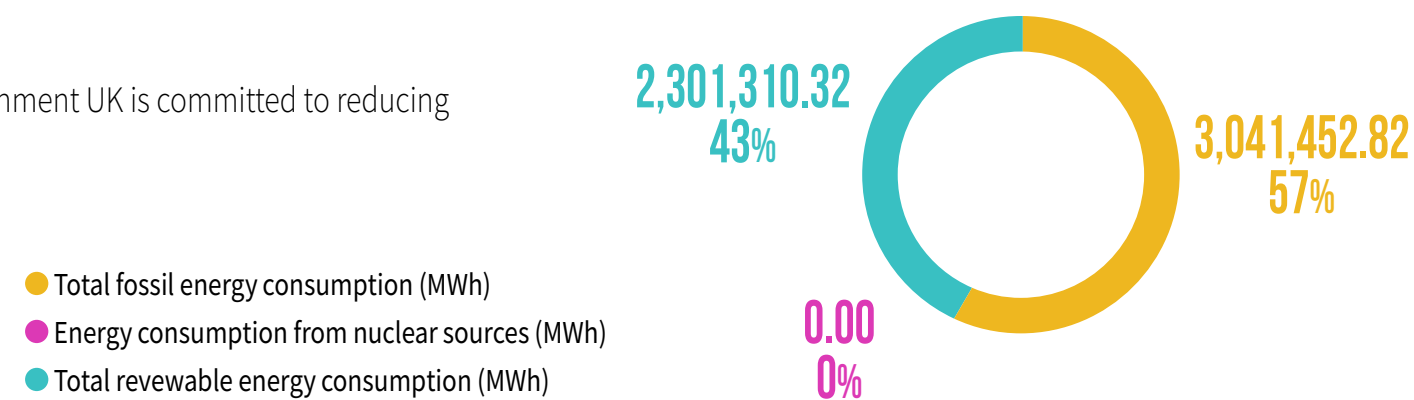
In the UK, FCC Environment UK is committed to reducing

emissions and moving towards emission-neutral activity by 2040, in line with the UK government’s recommendations in the waste management sector. Targets include investing in carbon capture, use and storage (CCUS) technology, transitioning to alternative fuels, developing heat networks, diverting organic waste from landfill, increasing methane emissions capture, procuring zero emission collection vehicles, eliminating petrol and diesel use, and decarbonizing the transport fleet. These actions are expected to reduce GHG emissions by 30% by 2027 in the UK waste collection and treatment operation compared to 2018 emissions.

### E1-5: Energy consumption and mix

#### Total energy consumption from own activities

The energy consumption derived from our own operations is detailed below in MWh, distinguishing between fossil, nuclear and renewable energy consumption.



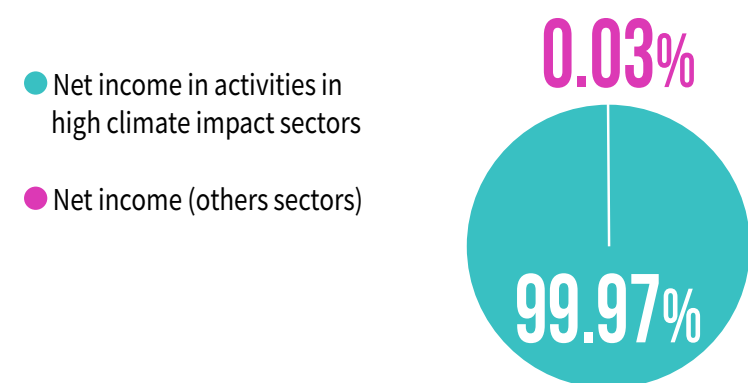
| Total consumption                                                                                                                                                                 | Unit       | 2024                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------|
| Coal fuel and coal product consumption                                                                                                                                            | MWh        | 375.51              |
| Consumption of crude oil and petroleum products                                                                                                                                   | MWh        | 1,017,448.52        |
| Natural gas fuel consumption                                                                                                                                                      | MWh        | 386,440.55          |
| Fuel consumption from other fossil fuel sources                                                                                                                                   | MWh        | 1,522,530.39        |
| Consumption of purchased or acquired electricity, heat, steam and refrigeration from fossil sources                                                                               | MWh        | 114,657.86          |
| <b>Total fossil energy consumption</b>                                                                                                                                            | <b>MWh</b> | <b>3,041,452.82</b> |
| <b>Share of fossil fuels in total energy consumption</b>                                                                                                                          | <b>%</b>   | <b>57%</b>          |
| Nuclear energy consumption                                                                                                                                                        | MWh        | 0.00                |
| <b>Share of consumption of nuclear sources in total energy consumption</b>                                                                                                        | <b>%</b>   | <b>0%</b>           |
| Fuel consumption from renewable sources, including biomass (which also includes industrial and municipal waste of biological origin), biofuels, biogas, renewable hydrogen, etc.) | MWh        | 2,109,714.24        |
| Consumption of electricity, heat, steam and cooling purchased or procured from renewable sources                                                                                  | MWh        | 53,358.42           |
| Self-generated non-fuel renewable energy consumption                                                                                                                              | MWh        | 138,237.66          |
| <b>Total renewable energy consumption</b>                                                                                                                                         | <b>MWh</b> | <b>2,301,310.32</b> |
| <b>Share of renewable sources in total energy consumption</b>                                                                                                                     | <b>%</b>   | <b>43%</b>          |
| <b>Total energy consumption</b>                                                                                                                                                   | <b>MWh</b> | <b>5.342.763,15</b> |

## Energy intensity based on net income

Most of our activities fall within several sectors categorized as having a high climate impact, namely the following:

- E** - Water supply; sewerage; waste management and remediation activities.
- D** - Electricity, gas, steam and air conditioning supply.
- H** - Transport and storage.

| Energy intensity based on net income                                         | Unit   | 2024         |
|------------------------------------------------------------------------------|--------|--------------|
| Total energy consumption of activities in sectors with a high climate impact | MWh    | 5,342,742.94 |
| Net income from activities in high climate impact sectors                    | M€     | 4,344.98     |
| Net income (other sectors)                                                   | M€     | 1.32         |
| Total net income included in the financial statements                        | M€     | 4,346.30     |
| Energy intensity ratio in sectors with high climate impact                   | MWh/M€ | 1,229.64     |



## Renewable and non-renewable energy production

Our renewable and non-renewable energy production is based on the energy produced by the combustion of waste in incineration facilities, the combustion of biogas obtained from the decomposition of waste in landfills and biomethanization plants, and the self-generation of energy by means of solar panels. Self-consumed renewable energy production amounted to 138,238 MWh in 2024. We have not generated non-renewable energy during 2024, the consumption of this type of energy comes from purchases from external suppliers.

### E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions

As described above, in order to refine our carbon footprint calculation methodology and establish the start of our climate transition plan, we have conducted a comprehensive analysis of our GHG emissions and calculation methodology during 2024.

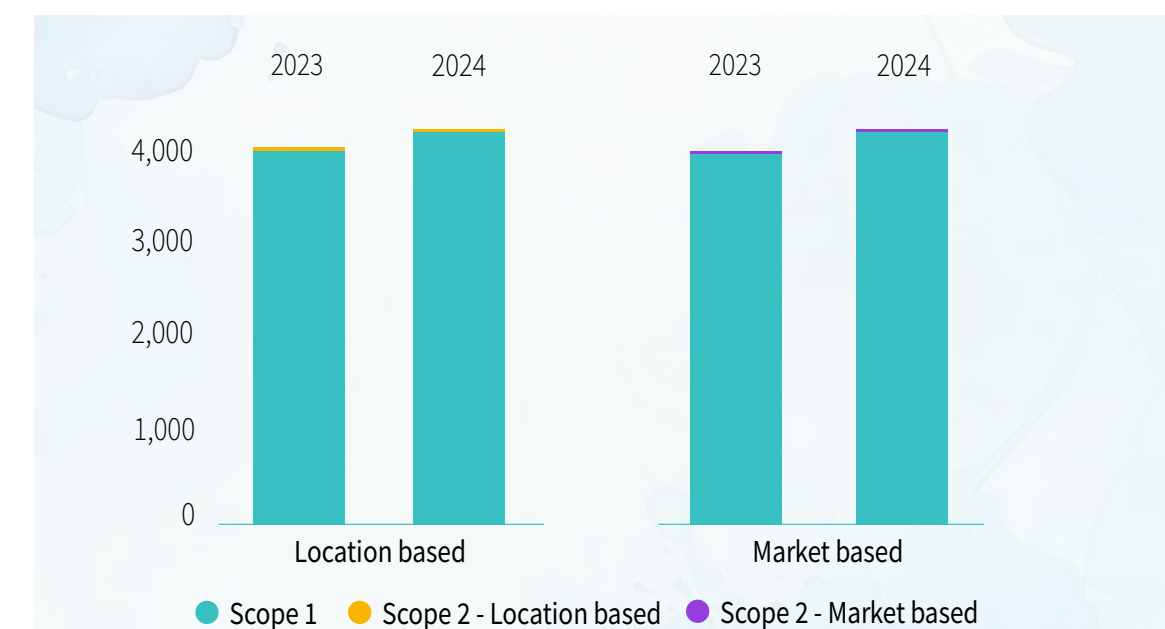
As a result, we have homogenized the calculation in all our countries of operation and have decided to carry out emissions reporting following the criteria of participation in the different contracts we operate. The methodology is aligned with the GHG Protocol guidelines, externally verified in Spain, and the emission factors used for Scope 1 come from national GHG inventories complemented with the DEFRA database and for Scope 2 we report following the geographical and market approach. In this way, emissions reported in previous years have been recalculated and scope 1 and 2 emissions are presented for the years 2023 and 2024:

Emissions reported as scope 1 and 2 represent gross emissions by consolidated accounting group (including parent company and subsidiaries), not including emissions by investees (understood as associates, joint ventures or unconsolidated subsidiaries that are not fully consolidated in the financial

statements of the consolidated accounting group, as well as contractual arrangements that are unstructured joint arrangements through an entity for which **FCC enviro** has operational control).

We have no GHG emissions from regulated emissions trading schemes as none of our activities are covered by any regulated instrument during 2024.

Regarding Scope 3 emissions, we are working on the identification and homogenization of emissions in all geographical areas, so we do not have a complete inventory of emissions in 2024.



| GHG emissions (scope 1 and 2)                     | Unit                | 2023     | 2024     |
|---------------------------------------------------|---------------------|----------|----------|
| Direct GHG emissions (scope 1) -                  | ktCO <sub>2</sub> e | 3,947.91 | 4,177.12 |
| Indirect GHG emissions (scope 2) - Location based | ktCO <sub>2</sub> e | 43.86    | 47.41    |
| Indirect GHG emissions (scope 2) - Market based   | ktCO <sub>2</sub> e | 30.81    | 35.75    |

Therefore, our gross emissions (including operation of facilities for our customers\*), are as follows:

| Total GHG emissions by type of coverage**. | Unit              | 2024     |
|--------------------------------------------|-------------------|----------|
| Total GHG emissions - Location based       | ktCO <sub>2</sub> | 4,224.53 |
| Total GHG emissions - Market based         | ktCO <sub>2</sub> | 4,212.87 |

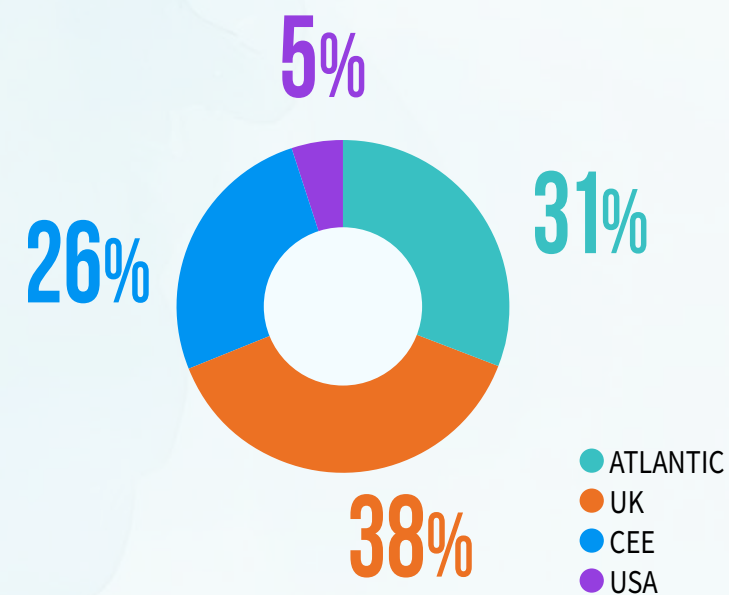
\*1,061 ktCO<sub>2</sub> emissions in 2024 and 1,025 ktCO2 million emissions in 2023 come from operating facilities for our public and private clients. These services are owned by our clients, although FCC enviro operates these facilities. Therefore, FCC Enviro, without owning the facilities, as service operators, we calculate the emissions and help reduce our clients' total emissions compared to other forms of waste treatment.

\*\*Scope 3 is not included.

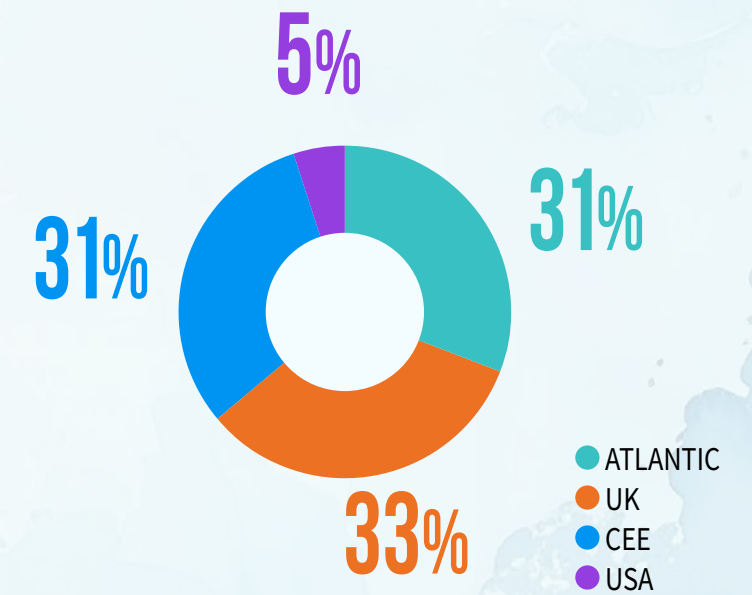
Our GHG emissions intensity (scope 1+ scope 2) is 0.969 ktCO<sub>2</sub> per EUR million of turnover using market based and 0.972 ktCO<sub>2</sub> per EUR million of turnover using location based.

26% of our total emissions in 2024 (25% in 2023) are generated in processes owned by our customers but 100% operated by FCC enviro

2023 Scope 1 + Scope 2



2024 Scope 1 + Scope 2



### Contractual instruments used for the purchase and sale of combined energy

We have contractual agreements in place for the reduction of Scope 2 emissions in the UK and Austria, so 100% of the energy consumed in these countries is of renewable origin. In addition, in line with our climate transition plan, we are increasing renewable energy consumption in the other geographies where we operate.

### Biogenic CO<sub>2</sub> emissions

In our operation we generate biogenic GHG emissions, which are those associated with the combustion of biomass or the organic fraction of matter. Our biogenic emissions come mainly from the combustion of waste recovery facilities and the consumption of biofuels. Biogenic emissions in the last year are presented below:

| Direct GHG emissions (biogenic origin)                                                                      | Unit                | 2024   |
|-------------------------------------------------------------------------------------------------------------|---------------------|--------|
| Emissions from the consumption of biogenic fuels in stationary and mobile sources under operational control | ktCO <sub>2</sub> e | 568.72 |

### E1-7: GHG removals and GHG mitigation projects financed through carbon credits

**FCC enviro** has not made any public declarations of GHG neutrality.

During the year 2024 we have executed the project “¡REACCIONA!”, defined and promoted by the City Council of Hellín (Albacete) with the aim of creating a carbon sink in the municipality of Hellín. The project, consisting of planting a forest of 4.14 hectares located on municipal land that used to occupy the former landfill site “Rincon de las Españas”, aims to offset 283 tonnes of CO<sub>2</sub> over 30 years of permanence. Autochthonous species have been selected, among which the Aleppo pine (pinus halepensis) stands out.

This action is a further step on the road to offsetting our emissions, enabling us to obtain the OECC offset seal and is part of the environmental pillar of FCC Medio Ambiente’s Strategy 2050. Reforestation projects are a good way of creating value for society, not only by absorbing CO<sub>2</sub>, but also because of the positive impact on biodiversity and the recovery of degraded spaces, turning them into usable areas for local communities.



### E1-8: Internal carbon pricing

Currently, no internal carbon pricing systems have been implemented at **FCC enviro**.

Other relevant metrics

| Total energy consumption    | Unit | 2023       | 2024       |
|-----------------------------|------|------------|------------|
| Direct energy consumption   | GJ   | 19,702,576 | 18,131,433 |
| Indirect energy consumption | GJ   | 530,559    | 1,102,514  |
| TOTAL                       | GJ   | 20,619,487 | 19,233,947 |

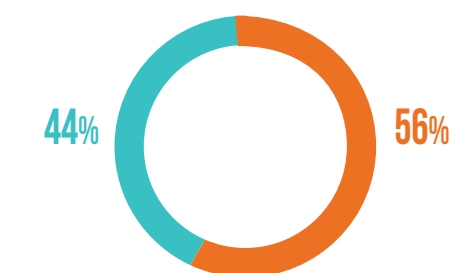
\*2023 values have been revised due to better accuracy on the report during 2024

| Total energy consumption   | Unit | 2023       | 2024       |
|----------------------------|------|------------|------------|
| From non-renewable sources | GJ   | 11,472,869 | 10,949,230 |
| From renewable sources**   | GJ   | 9,146,618  | 8,284,717  |
| TOTAL                      | GJ   | 20,619,487 | 19,233,947 |

\*2023 values have been revised due to better accuracy on the report during 2024

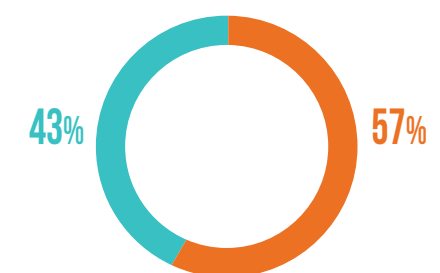
\*\*Includes self-consumed energy from wind, solar and EfW

Total energy consumption  
2023



● Non renewable energy consumption  
● Renewable energy consumption

Total energy consumption  
2024



| Direct energy consumption                     | Unit | 2023       | 2024       |
|-----------------------------------------------|------|------------|------------|
| Direct consumption from non-renewable sources | GJ   | 11,472,869 | 10,949,230 |
| Direct consumption from renewable sources     | GJ   | 8,571,922  | 8,284,717  |
| TOTAL                                         | GJ   | 19,702,576 | 18,131,433 |

| Indirect energy consumption (excluding self-consumption) | Unit | 2023    | 2024    |
|----------------------------------------------------------|------|---------|---------|
| Indirect non-renewable consumption                       | GJ   | 342,215 | 412,768 |
| Renewable indirect consumption                           | GJ   | 188,344 | 192,090 |
| TOTAL                                                    | GJ   | 530,559 | 604,859 |

| Indirect energy consumption                                     | Unit | 2023    | 2024      |
|-----------------------------------------------------------------|------|---------|-----------|
| Indirect energy consumption (Excluding self-energy consumption) | GJ   | 530,559 | 604,859   |
| Self consumption(wind, solar & EfW)                             | GJ   | 386,352 | 497,656   |
| TOTAL                                                           | GJ   | 916,911 | 1,102,514 |

| Consumption of non-renewable fuels in stationary and mobile sources under operational control | Unit | 2023        | 2024       |
|-----------------------------------------------------------------------------------------------|------|-------------|------------|
| Petrol                                                                                        | GJ   | 79,642      | 100,219    |
| Diesel/Diesel                                                                                 | GJ   | 3,341,879   | 3,374,095  |
| Boiler fuel oil (Diesel C)                                                                    | GJ   | 119,872     | 177,858    |
| Fuel Oil                                                                                      | GJ   | 4,952       | 2,876      |
| LPG (Liquefied Petroleum Gas)                                                                 | GJ   | 3,236       | 6,319      |
| Natural gas                                                                                   | GJ   | 40,406      | 77,625     |
| Compressed natural gas (CNG)                                                                  | GJ   | 1,032,537*  | 1,085,080  |
| Liquefied natural gas (LNG)                                                                   | GJ   | 0.00        | 228,481    |
| Querosene                                                                                     | GJ   | 346         | 277        |
| Coal (domestic)                                                                               | GJ   | 702         | 1,352      |
| Waste (fossil fraction)                                                                       | GJ   | 6,827,044   | 5,481,109  |
| Propane                                                                                       | GJ   | 556         | 1.171      |
| TOTAL                                                                                         | GJ   | 11,130,654* | 10,536,462 |

\*Values corrected due to better accuracy on the report during 2024

| Consumption of renewable fuels in stationary and mobile sources under operational control | Unit | 2023       | 2024      |
|-------------------------------------------------------------------------------------------|------|------------|-----------|
| Biodiesel                                                                                 | GJ   | 3,598      | 26,841    |
| Biogas/landfill gas                                                                       | GJ   | 1,818,418  | 1,915,502 |
| Waste (biomass fraction)                                                                  | GJ   | 6,723,591* | 5,631,358 |
| Biomass                                                                                   | GJ   | 26,315     | 21,271    |
| TOTAL                                                                                     | GJ   | 8,571,922  | 7,594,971 |

\*Values corrected due to better accuracy on the report during 2024

ESRS E2

POLLUTION

- 1 | Impact, risk and opportunity management
- 2 | Metrics and targets



## Impact, risk and opportunity management

### ESRS 2 IRO-1: Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

The main positive or negative impacts of our activity in relation to pollution derive from impacts on air, soil and water, microplastics and substances of concern. Derived from the double materiality analysis, the risks, impacts and opportunities related to pollution are described below, unchanged from previous years:

#### Impact materiality

| Impact                                                                                                            | Horizon | Location       |
|-------------------------------------------------------------------------------------------------------------------|---------|----------------|
| <b>Air pollution</b>                                                                                              |         |                |
| Air pollution from the emission of polluting gases (NOx, Sox, particles, etc.) in own operations                  | Current | Own operations |
| Air pollution from the production of goods and services (NOx, Sox, particulate matter, etc.) upstream value chain | Current | Upstream       |
| <b>Water pollution</b>                                                                                            |         |                |
| Contamination of water bodies as a result of leachate production and release                                      | Current | Own operations |
| <b>Soil contamination</b>                                                                                         |         |                |
| Soil contamination because of leachate production and release                                                     | Current | Own operations |
| <b>Microplastics</b>                                                                                              |         |                |
| Contribution to the reduction of microplastics from cleaning and waste treatment activities                       | Current | Own operations |

#### Financial materiality

| Risk/Opportunity                                                                   | Financial effects                                                                                                                                    | Location       |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Soil contamination</b>                                                          |                                                                                                                                                      |                |
| Opportunity - Increased turnover from the development of soil restoration projects | Future growth in turnover and projects related to the decontamination of contaminated sites                                                          | Own operations |
| <b>Substances of concern and substances of very high concern</b>                   |                                                                                                                                                      |                |
| Opportunity - Continued development of the hazardous substances treatment business | Generation of economic profitability through the treatment of hazardous substances for other companies while avoiding negative environmental impacts | Own operations |



E2-1: Policies related to pollution

**FCC enviro** operates under the principles of the FCC Group’s Sustainability Policy. The first strategic pillar of this policy is “Conservation and environmental protection”, the main objective of which is to ensure that the operation is particularly respectful of the environment due to FCC’s role as an environmental services company. Although we do not have a global and specific policy for **FCC enviro** related to this aspect, we have environmental policies in the geographies where we operate under ISO 14001, publicly available on the websites of each geographic platform and including the commitment to environmental protection. ISO 14001 policies are available in all countries where we operate except the USA and Serbia.

E2-2: Actions and resources related to pollution

**FCC enviro** continues to move towards a more sustainable, efficient and productive business model, with the aim of actively contributing to a cleaner and less polluted environment. This commitment is integrated into all the platforms where we operate, promoting continuous improvement of our environmental impact. Throughout 2024, we have developed various actions aimed at reducing potential air, soil and water pollution, as well as R&D&I projects that will allow us to continue implementing new initiatives in the future. The main ones are summarized below:

Actions related to the reduction of air, soil and water pollution

- In France, chemicals classified as hazardous, whose use can lead to hazardous waste or the potential for soil or water contamination in case of accidental spillage, have been replaced by non-hazardous and eco-labelled chemicals. By 2024, 100% of indoor cleaning chemicals used are eco-labelled and do not have a negative impact on the environment or the health of workers.
- In Spain, FCC Ambito continues to develop environmental remediation projects to treat contaminated soil and water. These projects use various techniques, such as excavation, in situ treatment of hydrocarbons and other hazardous pollutants, waste confinement and revegetation, to recover land and materials for different future uses.
- We continue to upgrade our vehicle fleet to more environmentally friendly and efficient options, prioritizing ECO propulsion systems such as electric, CNG, hybrid or alternative fuel vehicles. By 2024, our fleet is composed of 19% ECO vehicles (CNG, electric, hybrid or alternative fuels) and of these, 8% are 100% electric.
- In the UK and Central and Eastern Europe, we have continued to improve operational efficiency at our facilities, minimizing the risk of accidental contamination. At our landfill site in Serbia, a new leachate collection system has been installed in open areas and partial covers have been installed to minimize leachate generation, these measures, together with a monitoring system with 10 piezometers in total, are part of operational improvements aimed at generating the least impact on water and soil. In the UK, 2024 is the first year of a new 5-year action plan with the goal of achieving zero non-compliance in our management system and environmental permitting.



## R&D&I projects

- FCC Medio Ambiente has led the development of the H2TRUCK project, together with the Irizar Group and the participation of other companies, academic and technological entities of great relevance in the automotive sector. This project consists of the development of a heavy vehicle chassis-platform for urban service applications powered by a hybrid hydrogen fuel cell and lithium-ion battery system, with a low cab forward and panoramic cab and applicable to all urban service activities. It has received state recognition and support through the Sustainable Automotive Technology Program (PTAS), within the framework of the subsidies granted by the Centre for the Development of Industrial Technology (CDTI) and supported by the Ministry of Science and Innovation, as part of the Recovery, Transformation and Resilience Plan financed by the European Union. The total investment in this project was more than EUR 3 million, and FCC Medio Ambiente won the World Smart City awards in the Energy and Urban Environment category for this project.

## Metrics and targets

### E2-3: Targets related to pollution

Our actions to reduce the pollution generated by our operations are aligned with our long-term goals described below:

#### Atmospheric pollution

- Increase the proportion of vehicles powered by alternative energies, thereby reducing air pollution from the use of fossil fuels.
- Reduce pollutant emissions of NOx, SOx and particulate matter.
- Increase the proportion of renewable energy in installations.
- Promote the use of public transport or sustainable means of mobility for commuting to the office by employees.
- Progress towards a fleet of vehicles with “ECO” or “ZERO” labels.

## Contamination of water and soil by spills and discharges

- Minimize the discharges generated.

#### Noise and light pollution

- Increase the proportion of electric vehicles in the fleet.
- Expand the use of brush cutters, blowers, hedge trimmers and electric chainsaws for parks and gardens maintenance and other services.
- Extend the use of the light pollution map management tool to installations located in high-risk areas.

#### R&D&I

- Increase investment in R&D&I and promote service improvement projects.



## E2-4: Pollution of air, water and soil

Considering the material impacts and opportunities, the following metrics provide an understanding of the air pollutant emissions generated by the company.

We are currently working to obtain reliable and homogenous information on the volume of pollutants emitted to water, soil and microplastics in all the geographical platforms where we operate. We are committed to continuously improving the quality of our data so that we can report accurately and transparently in the future.

### Pollution of the atmosphere

The figures shown below are the result of using a methodology based on direct measurements validated by external entities in the case of emissions from energy recovery plants and treatment facilities with large treatment capacity,

direct emissions without external validation for other treatment facilities, calculations based on recognized standards where direct measurement is not feasible such as for machinery or vehicles, and estimates in all other cases where insufficient information is available.

| Atmospheric emissions             | Unit | 2023   | 2024  |
|-----------------------------------|------|--------|-------|
| NOx                               | t    | 4,563* | 5,290 |
| SOx                               | t    | 523    | 533   |
| Total Organic Carbon              | t    | 44     | 33    |
| Volatile organic pollutants (VOC) | t    | 62     | 74    |
| Particulate Matter (PM)           | t    | 105    | 105   |
| HCl                               | t    | 49     | 63    |
| HF                                | t    | 1.7    | 1.2   |

\*The 2024 increase is due to better accuracy on the report

## E2-5: Substances of concern and substances of very high concern

We have not identified the use of any substances of concern or very high concern to report during our activity throughout 2024.

### Other relevant metrics

During 2024, a significant spill occurred at our waste treatment facility in Arad, Romania. As a result, approximately 0.40 cubic meters of oil and oil-contaminated water were spilled. Thanks to the containment measures available at the facility, the spill was controlled by its own means and no negative impacts on soil or adjacent water bodies have been identified.

| Spills                             | Unit | 2023 | 2024 |
|------------------------------------|------|------|------|
| Total N.º of significant spills    | N.º  | 2    | 1    |
| Total volume of significant spills | m³   | 0.30 | 0.40 |



ESRS E3

# WATER AND MARINE RESOURCES

- 1 | Impact, risk and opportunity management
- 2 | Metrics and targets



## Impact, risk and opportunity management

### ESRS 2 IRO-1: Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

To address the challenges of water scarcity and declining water quality, sustainable water management becomes essential. Comprehensive approaches are required that include efficient conservation of water resources, adoption of clean technologies, implementation of more sustainable industrial practices, as well as awareness raising and education on responsible water use. Finding effective solutions to water scarcity and water quality is fundamental to preserving our environment and ensuring equitable and secure access to this vital resource for current and future generations.

Faced with the challenges posed by the scarcity and decline in water quality, sustainable management of this resource is essential. At **FCC enviro** we understand the need to adopt comprehensive approaches that consider the efficient conservation of water resources, the incorporation of clean technologies, the application of more sustainable industrial practices and the

promotion of awareness and education on the responsible use of water among our workers and society. Finding effective solutions to these challenges is key to preserving the environment and ensuring equitable and secure access to water for both present and future generations.

The conclusions drawn from the double materiality analysis we carried out in 2024, unchanged from previous years, are set out below:

#### Impact materiality

| Impact                                                                  | Horizon | Location              |
|-------------------------------------------------------------------------|---------|-----------------------|
| <b>Water consumption and withdrawals</b>                                |         |                       |
| Increased water stress as a consequence of our own operations           | Current | Own operations        |
| Increased water stress due to water consumption in upstream value chain | Current | Bottom-up value chain |
| <b>Water discharges</b>                                                 |         |                       |
| Impact on water bodies because of wastewater generation in operations   | Current | Own operations        |

#### Financial materiality

We have not identified any risks or opportunities related to water and marine resources.

#### E3-1: Policies related to water and marine resources

The FCC Group’s Sustainability policy addresses the reduction of consumption and the protection of water and marine resources as a priority in its environmental strategy. We do not have a global and specific policy for **FCC enviro** related to this aspect.

However, through the ISO 14001 policies present in the geographical platforms where we operate, the commitments and general principles of action in relation to water and marine resources are covered.

E3-2: Actions and resources related to water and marine resources

**FCC enviro ‘s** activity is not an extensive activity in terms of water use and consumption. The main activities or services provided that have a higher consumption of water resources are the cleaning and maintenance of gardens and green areas, street sweeping services, maintenance of ornamental fountains, maintenance and use of facilities, water consumption for waste treatment plants and water consumption by employees.

Our work priorities in line with the reduction of water consumption and other negative impacts include raising awareness and training of workers, prioritizing efficient technologies, installing water-saving devices and promoting R&D&I initiatives. During 2024, the following actions are highlighted in relation to water and marine resources:

Awareness-raising and training of employees

During 2024, an information and awareness-raising campaign was launched for 100% of our workforce in France. Through face-to-face workshops for employees without digital media or online training sessions in the case of staff with internet access, the emphasis has been placed on small actions and measures that all employees can carry out during their working day and that generate savings in water consumption and a positive impact related to this aspect. This action has affected more than 2,000 employees in France during 2024, and similar measures are planned to continue in the coming years.

Prioritization of efficient technologies

At our landfill in Arad, Romania, a leachate treatment water regeneration system has been installed to obtain tertiary water to be used for road maintenance, road cleaning or as a fire reserve, reducing the plant’s water consumption and increasing the availability of drinking water for other uses in the area. This action has provided an environmental advantage recognized by the Romanian National Water Agency. The total investment to carry out this action has been more than 175,000 euros and it will be in force for at least the next 10 years during which we will continue to operate this facility.

Metrics and targets

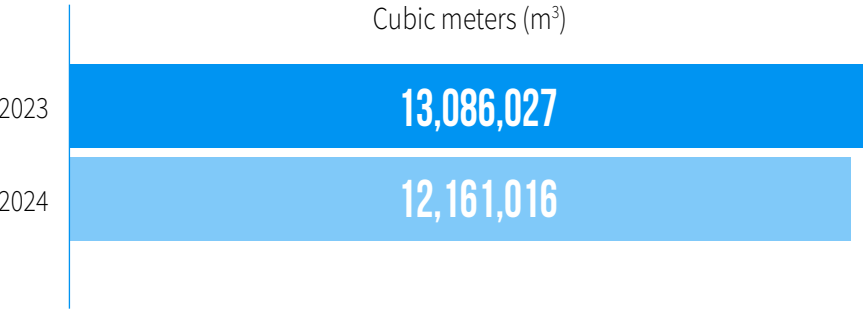
E3-3: Targets related to water and marine resources

This aspect is not material to our business, according to our double materiality assessment, so we do not currently have specific targets for water consumption and water resources. However, we are committed to continuous improvement and are working to set clear and measurable targets in the future to enable us to manage our water resources more efficiently and sustainably. In addition, we implement solutions that reduce water use and improve our water efficiency such as the use of water from alternative sources for flushing, risk and ornamental fountains or training campaigns for our employees.

E3-4: Water consumption

Considering **FCC enviro ‘s** impact on water consumption and marine resources, water consumption metrics are presented below in relation to our own activities:

| Water consumption                                 | Unit | 2023       | 2024       |
|---------------------------------------------------|------|------------|------------|
| Municipal or other water companies water supply   | m³   | 10,155,018 | 9,484,506  |
| Rainwater captured and stored by the organization | m³   | 279,443    | 286,340    |
| Recycled or reused water                          | m³   | 2,651,566  | 2,390,170  |
| Recycled and/or reused water                      | %    | 20%        | 20%        |
| TOTAL                                             | m³   | 13,086,027 | 12,161,016 |



We are working to improve and homogenize our identification of locations subject to water stress following the Water Risk Atlas (WRI) classification, which is why this year we are not declaring water consumption in water risk areas.

The water intensity ratio measures the efficiency in the use of water resources, relating previous water consumption to the turnover derived from **FCC enviro ‘s** activity. The 2024 water consumption ratio stands at 2,798 m³/EUR million.

# ESRS E4

## BIODIVERSITY AND ECOSYSTEMS

- 1 | Strategy
- 2 | Impact, risk and opportunity management
- 3 | Metrics and targets



# Strategy

## E4-1: Transition plan and consideration of biodiversity and ecosystems in strategy and business model

For the time being, **FCC enviro** does not have a transition plan in relation to biodiversity and ecosystems.

## ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

In line with the recommendations of the main expert groups on sustainability, such as the Biodiversity Foundation and the Taskforce on Nature-related Financial Disclosures (TNFD), **FCC enviro** has begun by identifying and analyzing the main potential impacts on biodiversity. In this first phase, the work centers owned or operated by the company located within or less than 1.5 kilometers away from natural areas protected under the Natura 2000 Network or other equivalent forms of protection, such as Protected Natural Parks, have been identified.

This preliminary analysis has not identified potential critical negative impacts on areas at risk of desertification or soil sealing. However, potential impacts on endangered species such as great crested newts, water voles or badgers and their ecosystems have been identified.

# Impact, risk and opportunity management

## ESRS 2 IRO-1: Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

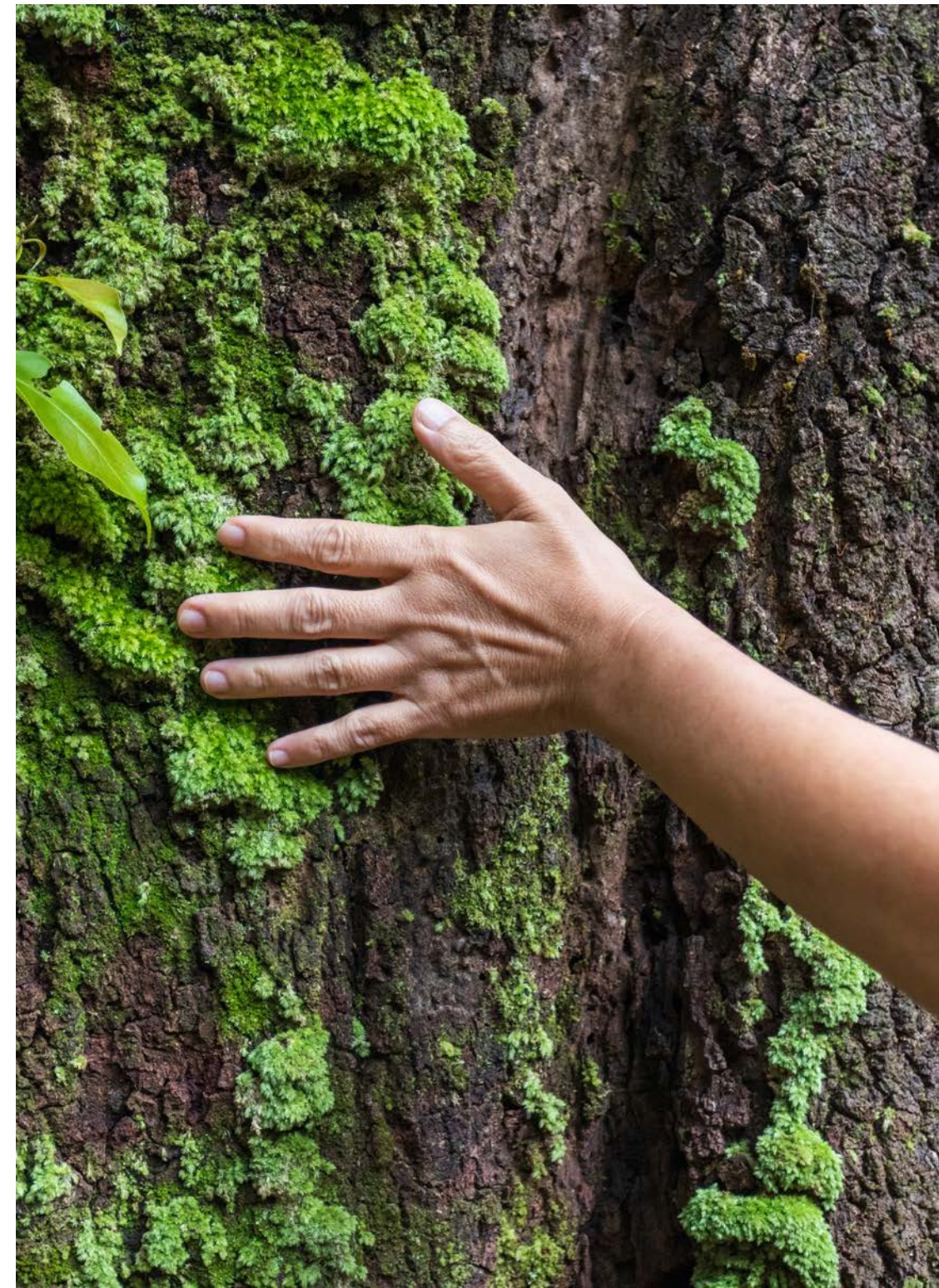
The conclusions drawn from the double materiality analysis are set out below, reporting on the impacts, risks and opwportunities related to biodiversity and ecosystems.

### Impact materiality

| Impact                                                                                                                        | Horizon | Location       |
|-------------------------------------------------------------------------------------------------------------------------------|---------|----------------|
| <b>Drivers of the direct impact of biodiversity loss</b>                                                                      |         |                |
| Impact on biodiversity (biotic and abiotic factors) because of the location and occupation of facilities, buildings and works | Current | Own operations |
| <b>Impacts and dependencies of ecosystem services</b>                                                                         |         |                |
| Preservation of ecosystems as a consequence of the company's activities                                                       | Current | Own operations |

### Financial materiality

We have not identified any financial risks or opportunities related to biodiversity and ecosystems.



## E4-2: Policies related to biodiversity and ecosystems

**FCC enviro**, aligned with the FCC Group’s sustainability policy, is committed to ensuring that its operations contribute to caring for the natural environment. This involves promoting the protection of biological diversity and working to restore ecosystems. There is no specific policy related to this aspect at a **FCC enviro** level beyond the FCC Group’s general sustainability policy.

## E4-3: Actions and resources related to biodiversity and ecosystems

**FCC enviro** has implemented various initiatives aimed at mitigating the negative impacts derived from its activity, while actively promoting the preservation and regeneration of natural habitats.

Examples of such initiatives with biodiversity and ecosystems:

### Atlantic

- FCC Medio Ambiente financed and executed the project “¡REACCIONA! HELLÍN Carbon Sink” project, which consisted of planting a 4.14-hectare forest on a former landfill site. Although, as described before, the main objective is to capture GHG emissions, the project also aims to restore the landscape with native species, protect biodiversity and raise awareness among the population, especially schoolchildren, through environmental education activities. The project is also expected to improve the quality of life of the local population.

- FCC Environnement has continued to replace chemicals with non-hazardous alternatives in order to minimize impacts on ecosystems throughout the life cycle of chemical use and disposal.

### CEE

The FCC waste to energy plant in Zistersdorf installed three insect hotels in 2024. These hotels provide habitats for insects, which play a crucial role in pollination and ecosystem health. This action coupled with the planting of trees in the surrounding area as an offsetting measure for emissions from CEE group events contributes positively to biodiversity in the area.



## Metrics and targets

### E4-4: Targets related to biodiversity and ecosystems

At **FCC enviro**, we understand this aspect as fundamental because of the benefits it generates in the communities where we operate. Although our own activity already generates positive impacts, we seek to reinforce this commitment with two specific goals to be achieved in the coming years:

- Raising awareness of biodiversity among the entire workforces.

- Improved identification, monitoring and surveillance of species included in the IUCN Red List or in national conservation registers that may be present in or around FCC facilities.

### E4-5: Impact metrics related to biodiversity and ecosystems change

The main indicators and results obtained in terms of biodiversity in 2024 and their comparison with the previous year are presented below:

| Sites located within or near protected areas or key areas for biodiversity       | Unit | 2023 | 2024 |
|----------------------------------------------------------------------------------|------|------|------|
| Number of installations in sensitive protected areas and affected areas restored | N.º  | 126  | 250  |

The increase in the number of installations in sensitive protected areas and affected areas restored is mainly since this year the analysis has been further developed and the accuracy achieved is higher in 2024 than in previous years.

On the other hand, sensitive protected areas and affected areas restored within 1.5 km of the Natura 2000 network have not been reported. However, this is considered a matter to be addressed in the coming years.





ESRS E5

# RESOURCE USE AND CIRCULAR ECONOMY

- 1 | Impact, risk and opportunity management
- 2 | Metrics and targets



# Impact, risk and opportunity management

## ESRS 2 IRO-1: Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

The circular economy and the responsible use of resources is particularly relevant for **FCC enviro** as our activity is largely based on this aspect. That is why we try to promote the application of circularity principles, make efficient use of materials and transform waste into resources.

The conclusions drawn from the double materiality analysis are set out below, reporting on the impacts, risks and opportunities related to resource use and the circular economy:

### Impact materiality

| Impact                                                                                                     | Horizon | Location       |
|------------------------------------------------------------------------------------------------------------|---------|----------------|
| <b>Resource inputs, including resource use</b>                                                             |         |                |
| Natural resource depletion resulting from the production of goods and services in the upstream value chain | Current | Upstream       |
| Re-use of natural resources, because of waste treatment activities                                         | Current | Own operations |
| <b>Resource outflows related to products and services</b>                                                  |         |                |
| Production of new useful by-products and biofuels as a result of waste recovery and reuse                  | Current | Own operations |

| Impact                                                                                     | Horizon | Location       |
|--------------------------------------------------------------------------------------------|---------|----------------|
| <b>Waste</b>                                                                               |         |                |
| Water and soil contamination because of waste generation in operations                     | Current | Own operations |
| Recovery and management of own and third-party waste resulting from the company’s activity | Current | Own operations |

### Financial materiality

| Risk/Opportunity                                  | Financial effects                                                                                                                                                             | Location       |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Resource inputs, including resource use</b>    |                                                                                                                                                                               |                |
| Risk - Rising cost of raw materials and materials | Reduced profit margins and increased contract operating costs                                                                                                                 | Own operations |
| <b>Waste</b>                                      |                                                                                                                                                                               |                |
| Risk - New waste management legislation           | Increased capital expenditure and risk of non-compliance due to the introduction of new waste management regulations, which may also require additional unplanned investments | Own operations |

### E5-1: Policies related to resource use and circular economy

As with the rest of the environmental aspects, our operation is governed by the principles of the FCC Group’s Sustainability Policy, the first strategic pillar of which states that production activity must comply with the principles of the circular economy and the efficient use of resources, waste recovery and increasing the useful life of materials.



In turn, through the ISO 14001 policies present in the geographic platforms where we operate, the commitments and general principles of action in relation to the use of resources and the circular economy are covered.

## E5-2: Actions and resources related to resource use and circular economy

**FCC enviro** is making great efforts to promote the transition towards a sustainable raw material consumption model and the promotion of the circular economy. Our actions can be grouped into several lines of work: Promotion of the circular economy, efficient consumption of resources and R&D&I. During 2024, we highlight the development of the following actions and resources in relation to the use of resources and circular economy.

### Promoting the circular economy

In 2024 we started the renovation of our facility in Himberg, Austria, including a separation plant prior to the preparation of waste for energy recovery. This measure, at a cost of approximately EUR 35 million, will increase the recyclability of the waste treated by 18%. In relation to this measure, new, more efficient machinery has also been installed, with an investment of EUR 270 thousand, at our plant in Zabrze, Poland, which has improved the recyclability of the materials at this plant by 10%. In Tarnobrzeg, Poland,

a new line has been built for the separation of ferrous materials from the treated waste, with an investment of EUR 420 thousand, and a new by-product is expected to be obtained that will increase the percentage of recyclability at this facility. With these actions, by-products are extracted from the waste that will be used again as raw materials in other processes, thus contributing to the promotion of the circular economy.

Likewise, this year, together with local authorities, the door-to-door collection system has been implemented in several cities in the Czech Republic, where we manage the waste generated. In Spain, we are also working to increase door-to-door collection and to implement solutions such as containers with smart opening by means of an identification card, which help to improve segregation at source and thus promote a higher percentage of recyclability at the plant. This helps to meet the waste management objectives of the European Union, guaranteeing better final treatment of waste.

In 2024, FCC Ambito opened an innovative plant for the treatment of photovoltaic panels in Cadrete, Zaragoza. This facility is designed to offer the sector a complete recycling solution, both for panels that have reached the end of their useful life and for those that, for various reasons, acquire the characteristics of waste during the installation or operation phases in solar farms. This action is linked to another R&D&I project developed over the last few years, with the aim of recovering and reusing certain components of

photovoltaic panels. In this way, we have managed to recover a resource that would otherwise be considered waste, closing the circularity process and creating a positive impact.

In addition, we have renewed our “Zero Waste” certifications in Spain, both by FCC Ambito in two industrial waste recovery and recovery plants, and by FCC Medio Ambiente in the sewerage maintenance service in the city of Barcelona.

Finally, we have continued, in line with previous years, with the construction and operation of separation and recycling plants in the geographical platforms where we operate, thus introducing waste pre-treatment prior to final disposal, improving the recyclability of materials and obtaining waste resources, in line with the circular economy. In Poland, two biological treatment and mechanical separation plants were opened in Nowy Targ. In the United Kingdom, we will continue to manage the 13 recycling centers in the counties of Hull City and Yorkshire, ensuring the recycling of household waste generated in both counties. And in the United States, we have acquired four waste treatment centers in the state of Florida that will be used to pre-process waste for landfill, improving the recyclability of the waste we collect in this area.



At **FCC enviro** we are committed to improving the efficiency of waste recycling, converting it into resources and closing the circular economy process.

# Efficient consumption of resources

We have continued with the actions already implemented in previous years, such as raising awareness among our employees through information panels and training courses on the efficient consumption of resources and the use of renewable materials in processes that generate a positive impact, such as the use of reused materials for covering landfills, among others.

# R&D&I

**FCC enviro**, through FCC Ambito, together with Iberdrola, through its PERSEO program, are launching EnergyLOOP to lead the recycling of wind turbine blades. The initial objective will be to recover the components of wind turbine blades, mostly glass fibers, carbon and resins, for reuse in sectors such as energy, aerospace, automotive, textile, chemical and construction industries. To this end, the first plant in Spain has been installed in 2024, located in the south of Navarre, a strategic location due to its proximity and excellent connection to some of the country’s leading wind farms. The project has the support of the Government of Navarre, as it is a strategic activity that positions the region at the forefront of the renewable energy sector by introducing technological innovation and circularity components and is aligned with regional smart specialization. The plant will be the first industrial-scale plant in Europe and will place Spain at the forefront of industrial technology. It will also contribute to the creation of an innovative and dynamic value chain. To this end, EnergyLOOP expects to create around 100 direct and indirect jobs over the decade and has invested around EUR 10 million in this first facility.

**FCC enviro** is also participating in the “United Circles” project for the creation of urban and industrial symbiosis hubs. As part of the project, FCC Medio Ambiente is focusing on the recovery of waste flows for the recovery of nutrients and energy vectors. To this end, it will apply various recovery processes such as the biological methanation of various biogas streams for conversion into biomethane, the improvement of anaerobic digestion of waste streams to maximize biogas production at its waste treatment centers and the application of innovative technologies such as hydrothermal liquefaction (HTL) to obtain high-value products. The proposal, with 46 partners from 14 different countries and one international organization, will implement three value chains for the recycling of organic waste, wastewater and construction and demolition waste. The project has been funded by the European Union under the Horizon Europe program, with a total investment of EUR 25.36 million, and starting in November 2024 will run for 48 months.

# Metrics and targets

## E5-3: Targets related to resource use and circular economy

The goals aligned with the use of resources and the circular economy in the operation of **FCC enviro** are in line with the objectives of the European Union in terms of improving the percentage of waste recovery:

- 65% resource recovery from municipal waste by 2035.
- Maximum landfilling of 10% of the total volume of municipal waste collected by 2035.
- Substitute 30% of raw materials from recycled sources.

From both goals, we derive our objective to invest in recycling and energy recovery facilities, discouraging landfilling as a final treatment.



## E5-4: Resource inflows

Our own consumption of raw materials is mainly based on all materials needed to provide our services to public and private customers. We do not have manufacturing facilities, so we do not generate products for other companies except for the by-products we obtain from waste treatment. In addition, in some of our processes, the raw material is the waste itself, however, the figures below do not include the waste input as raw material.

The typology of incoming raw materials is as follows:

| Category           | Example of materials                                                                                                                                                                                                                  |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Computer equipment | IT and other office equipment                                                                                                                                                                                                         |
| Textiles           | Work clothes, personal protective equipment, absorbent microfibers, etc.                                                                                                                                                              |
| Machinery          | Trucks, vehicles, heavy machinery, light machinery                                                                                                                                                                                    |
| Storage equipment  | Sacks, plastic and metal containers, drums, plastic film, rubbish bags                                                                                                                                                                |
| Chemical products  | Hazardous and non-hazardous chemicals, urea, hydraulic oil, paint                                                                                                                                                                     |
| General materials  | Pallets, packaging, bale material, wire, recycled and non-recycled paper and cardboard, rubbish bags, steel sheets, organic and inorganic mulch, cement, sepiolite, lime, concrete, magnesite, gravels, sands, topsoil, peat, compost |

| Category         | Example of materials                                                                                                              |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Water            | Water from mains, surface, groundwater and other sources                                                                          |
| Energy and fuels | Petroleum-based fuels, natural gas-based fuels, renewable and non-renewable electricity and other fuels                           |
| Waste            | Biostabilised material, soils and aggregates, aggregates, clays and coatings, other hazardous waste and other non-hazardous waste |

The quantities of raw materials consumed for the provision of our services are described below in tonnes and percentage, including all our geographic platforms. The data are direct measurements in the case of Europe and the UK from information collected in our IT systems, except in the case of the USA where the information is estimated.

| Consumption of raw materials                                         | Unit | 2023      | 2024      |
|----------------------------------------------------------------------|------|-----------|-----------|
| Total weight of technical and biological products and materials used | t    | 1,662,837 | 1,934,860 |

## E5-5: Resource outflows

The waste generated by our business in 2024 is shown below, differentiating between hazardous and non-hazardous waste generated. The data consolidation methodology is based on direct measurements consolidated in our IT applications for all geographic platforms except for the USA, where the figures are estimated. All our generated waste is characterized according to its final destination. We do not generate any radioactive waste as defined in Council Directive 2011/70/Euroatom.

| Waste generated               | Unit | 2023       | 2024       |
|-------------------------------|------|------------|------------|
| Hazardous waste generated     | t    | 78,011.19  | 68,682.69  |
| Non-hazardous waste generated | t    | 360,807.73 | 392,917.45 |
| Total waste generated         | t    | 438,818.92 | 461,600.14 |



| Waste destined for recovery operations                            | Unit     | 2023              | 2024              |
|-------------------------------------------------------------------|----------|-------------------|-------------------|
| <b>Hazardous waste</b>                                            |          |                   |                   |
| Hazardous waste destined for preparation for re-use               | t        | 92.68             | 4.77              |
| Recycled hazardous waste                                          | t        | 1,402.01          | 1,121.29          |
| Hazardous waste destined for other recovery operations            | t        | 1,511.15          | 1,236.63          |
| <b>Total hazardous waste destined for recovery operations</b>     | <b>t</b> | <b>3,005.84</b>   | <b>2,362.69</b>   |
| <b>Non-hazardous waste</b>                                        |          |                   |                   |
| Non-hazardous waste destined for preparation for re-use           | t        | 226,220.94        | 265,049.64        |
| Recycled non-hazardous waste                                      | t        | 20,458.10         | 27,586.66         |
| Non-hazardous waste destined for other recovery operations        | t        | 6,632.61          | 8,146.95          |
| <b>Total non-hazardous waste destined for recovery operations</b> | <b>t</b> | <b>253,311.64</b> | <b>300,783.22</b> |

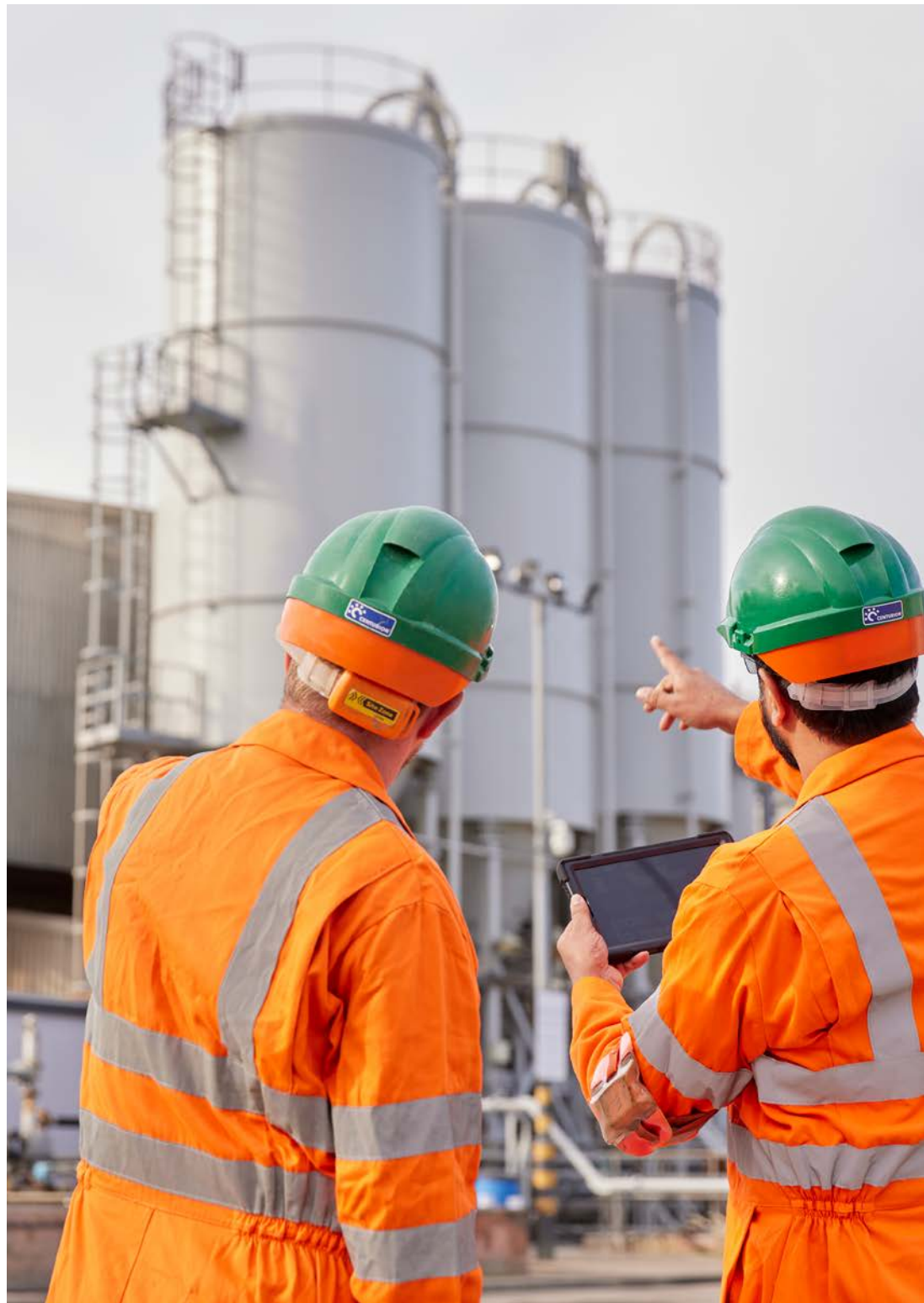
| Waste for disposal                                     | Unit     | 2023             | 2024             |
|--------------------------------------------------------|----------|------------------|------------------|
| <b>Hazardous waste</b>                                 |          |                  |                  |
| Hazardous waste disposed of by energy recovery         | t        | 0.00             | 0.00             |
| Hazardous waste destined for landfill                  | t        | 73,198.50        | 57,708.42        |
| Hazardous waste destined for other disposal operations | t        | 1,806.47         | 8,611.58         |
| <b>Total hazardous waste destined for disposal</b>     | <b>t</b> | <b>75,004.97</b> | <b>66,320.00</b> |

| Waste for disposal                                         | Unit     | 2023              | 2024             |
|------------------------------------------------------------|----------|-------------------|------------------|
| <b>Non-hazardous waste</b>                                 |          |                   |                  |
| Non-hazardous waste disposed of by energy recovery         | t        | 47.44             | 0.00             |
| Non-hazardous waste destined for landfill                  | t        | 106,864.26        | 87,007.79        |
| Non-hazardous waste destined for other disposal operations | t        | 584.29            | 5,126.44         |
| <b>Total non-hazardous waste destined for disposal</b>     | <b>t</b> | <b>107,495.99</b> | <b>92,134.23</b> |

Regarding the percentage of recovered waste, in 2024 we allocated 66% of all waste, hazardous and non-hazardous, to recovery operations, as shown in the table below:

| Recycled/non-recycled waste      | Unit     | 2023              | 2024              |
|----------------------------------|----------|-------------------|-------------------|
| <b>Total waste recovered</b>     | <b>t</b> | <b>256,317.47</b> | <b>303,145.91</b> |
| <b>Total non-recovered waste</b> | <b>t</b> | <b>182,500.96</b> | <b>158,454.23</b> |
| <b>% of waste not recovered</b>  | <b>%</b> | <b>42%</b>        | <b>34%</b>        |

The waste generated by our activity is mainly generated by the operation of our facilities and the waste generated by the processes, by the maintenance tasks of our machinery and by renovation activities in our offices and facilities. The majority of waste generated includes ash from energy recovery, aggregates, hydraulic oils, construction and demolition waste, plastics, metals, sludge from water treatment and leachates, office waste and waste like urban waste. Our activity did not generate any radioactive waste in 2024.





INFO

# EU TAXONOMY



41.2

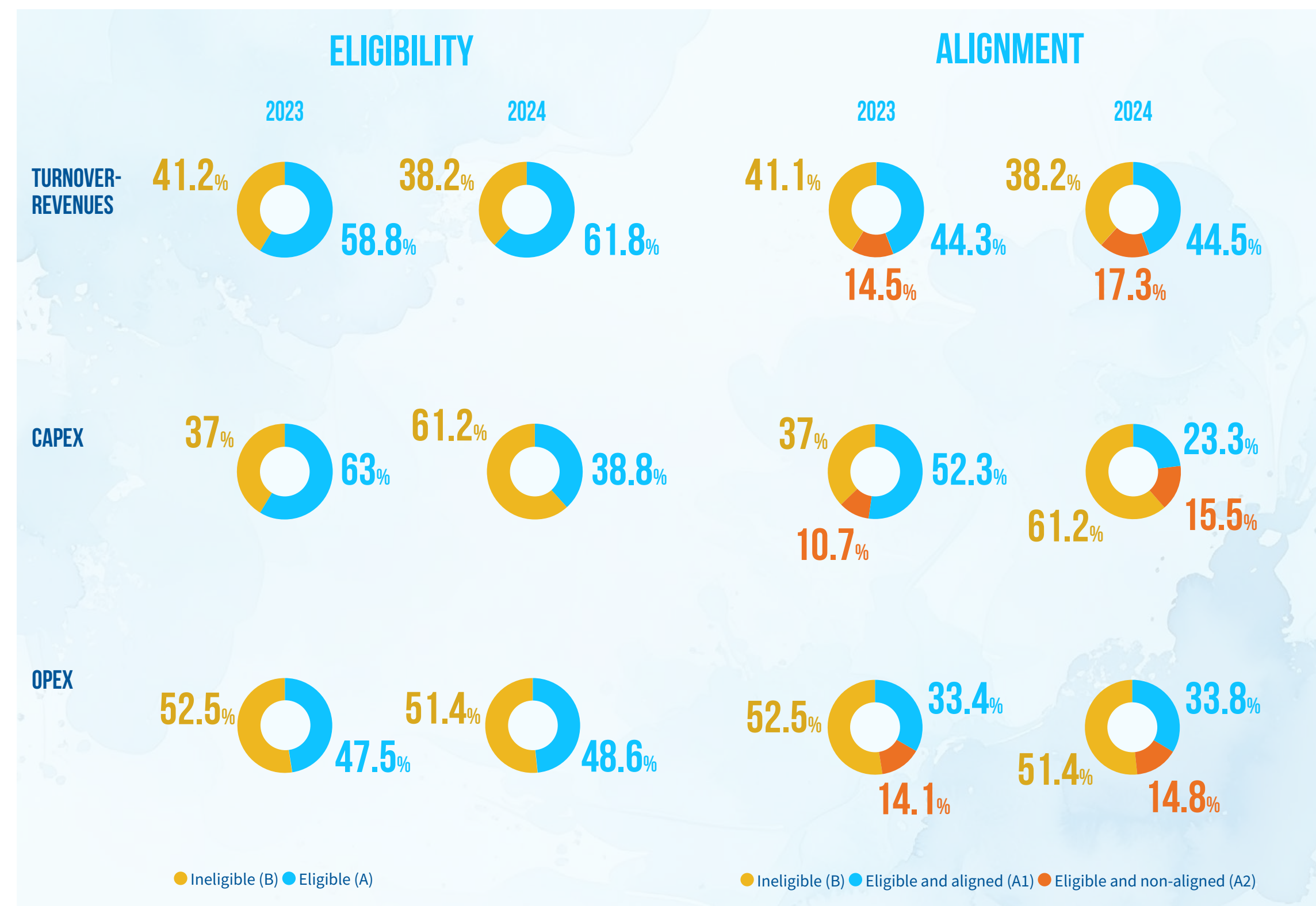
# Disclosure of information under article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

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

An economic activity shall be considered environmentalall y sustainable when:

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

**FCC enviro** has analyzed the proportion of eligible, aligned, non-aligned and non-eligible economic activities based on turnover, CAPEX and OPEX for all the objectives described above. The results are presented beside:





# ESRS S1

## OWN WORKFORCE

- 1 | Strategy
- 2 | Impact, risk and opportunity management
- 3 | Metrics and targets



## Strategy

### ESRS 2 SBM-2: Interests and views of stakeholders

For the development and conclusions of the **FCC enviro** double materiality study, we have considered the interests and opinions of our own employees, service providers, customers and investors through various questionnaires and surveys. In this way, we have managed to represent and encompass the interests and opinions of our stakeholders in the company’s strategy, double materiality and business model.

In addition to the procedures implemented for the development of the double materiality study, at **FCC enviro** we have for years had different procedures for dialogue and direct dialogue with all our employees, their legal representatives, suppliers, customers and other stakeholders, so that their opinions are analyzed by the company and taken into account in decision-making. Our internal and external communication channels and channels of communication are detailed below.

### Internal communication channels

- **One - FCC Group Corporate Intranet:** This is a common channel for all FCC Group companies to which all employees have access. It offers a wide range of functionalities such as transversal knowledge sharing, access to important documentation such as payslips, holidays, certificates, and current information.
- **Whistleblowing channel:** This is a communication channel that the FCC Group places at the disposal of all its employees and third parties related to the Group, such as contractors, suppliers, shareholders, volunteers, etc. This channel allows anonymous and confidential reporting of matters or activities that may involve breaches of the Code of Ethics and Conduct or the commission of possible criminal offences. This channel is available through the rest of the communication channels, such as the website or the intranet.
- **FCC360 - FCC App:** This is an application through which all employees can maintain two-way communication with the company and carry out formalities (time registration, holiday enquiries, etc.), receive training (access to the Campus platform), access internal job offers, enjoy social benefits, discounts, participate in equality, diversity and inclusion campaigns, health and safety projects or report incidents or make complaints to the Ethics Channel.
- **FCC Campus:** This is the FCC Group’s e-learning platform that meets the training needs of FCC employees. It includes all the Group’s training actions, but also the specific actions promoted by **FCC enviro**, as well as other training and information campaigns.
- **We are FCC:** Quarterly online magazine and poster, which keeps employees up to date on FCC Group news, internal communication campaigns, competitions for employees, various sports and health activities, etc. promoted by the company.



- Other channels:** In addition to the channels described above, we have specific forms for various topics, such as claims forms, through which all necessary employees, including key investors and senior management, are immediately informed of the details of the occurrence. Also, on a more local level, there are communication channels between employees and the company to ensure efficient and direct communication. Finally, the company maintains dialogue and participation with its employees and their legal representatives through regular meetings, negotiation tables, collective agreements and constant direct communication.

## External communication channels

- Corporate website:** This is the main external communication channel with our stakeholders. It has a detailed directory, including relevant information about the company and links to the different websites of each geographical platform. This medium is used to communicate, publish and guarantee access to all public and periodical information for all our external stakeholders and to enable or inform them of the channels of communication between them and the company.
- Service quality surveys:** Every year, **FCC enviro** conducts surveys to monitor the quality of the services provided, focused on improving the quality of our customers. Through these questionnaires, the company obtains very valuable information that allows for continuous improvement and the resolution of potential complaints from our customers.
- Social networks:** We are present on the main social networks such as YouTube, X (formerly Twitter), Instagram and LinkedIn. These enable us to communicate externally and inform all our stakeholders of news and developments.

## ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

Derived from the double materiality analysis, the risks, impacts and opportunities related to our own staff are described below, unchanged from previous years:

### Impact materiality

| Impact                                                                                                                                                | Horizon | Location       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------------|
| <b>Employment and professional development</b>                                                                                                        |         |                |
| Creation of direct employment through the recruitment of workers                                                                                      | Current | Own operations |
| Encouraging labor market integration through the promotion of scholarship and professional development programs                                       | Current | Own operations |
| Reconciliation of work and family life                                                                                                                | Current | Own operations |
| Contribution to the socio-economic development of the communities in which the company operates through the professional development of its employees | Current | Own operations |
| <b>Diversity, equality and inclusion</b>                                                                                                              |         |                |
| Promoting gender equality and diversity through the implementation of plans and programs                                                              | Current | Own operations |
| Improving employees' skills through training programs                                                                                                 | Current | Own operations |

| Impact                                                                                                                                                                                                                                                               | Horizon | Location       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------------|
| Promoting labor inclusion and job creation among people with disabilities                                                                                                                                                                                            | Current | Own operations |
| Contribution to the prevention of harassment at work through the implementation of the Protocol for the Prevention and Eradication of Harassment, as well as training on harassment and cyber-bullying, and the protection of women victims of gender-based violence | Current | Own operations |
| <b>Safety, health and welfare</b>                                                                                                                                                                                                                                    |         |                |
| Exposure of employees to health and safety impacts                                                                                                                                                                                                                   | Current | Own operations |

### Financial materiality

| Risk/Opportunity                                         | Financial effects                                                                                                            | Location       |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Equal treatment and equal opportunities</b>           |                                                                                                                              |                |
| Opportunity - Integration of women                       | The integration of women is an opportunity for diversity and helps to facilitate generational change                         | Own operations |
| Opportunity - Measures focused on diversity and equality | Competitive differentiation by implementing equality measures, attracting talent and improving the perception of the company | Own operations |
| <b>Other work-related rights</b>                         |                                                                                                                              |                |
| Risk - Cyber-attacks and loss of personal data           | Disruption of operations and loss of key data due to cyber-attacks                                                           | Own operations |

# Impact, risk and opportunity management

## S1-1: Policies related to own workforce

Below are the different policies implemented in **FCC enviro** in relation to its own workforce, differentiated according to their subject matter and with no significant changes to highlight during 2024:

- **Sustainability Policy:** Approved in 2022 by the FCC Group’s Board of Directors, it establishes the Group’s foundations, values and commitments to sustainable development. This policy aims to guide actions to contribute to social development, ensuring the protection of human rights internally and throughout the value chain.
- **Recruitment Policy:** Approved in 2018 by the Board of Directors of the FCC Group, it is aligned with the Guiding Principles for Business and Human Rights and is applicable to all operating platforms in **FCC enviro**. This policy aims to attract and select employees, guarantee their professional development in the company and ensure the loyalty of the best talent. The policy is aligned with the basic values and principles of the group’s Code of Ethics and Conduct.
- **Human Rights Policy:** Approved by the FCC Group’s Board of Directors, this policy consolidates the company’s commitment to guaranteeing the Human Rights of its employees. Through its commitments, it details the company’s values in areas such as safe environments, health and safety, discrimination, equality, digital disconnection, etc.
- **Policy on Equal Opportunities and Safe Environments - Diversity and Inclusion:** Approved in 2023, it pursues the promotion of effective equality between women and men as a cross-cutting objective. At **FCC enviro** we have specific Equality Plans aligned with this corporate policy, which

reinforces the company’s commitment to equal opportunities.

- **The Group’s Safety, Health and Well-being Policy:** This is one of the main lines of action in promoting the health and well-being of all **FCC enviro** employees. It is developed through specific policies in each geographical platform, aligned with ISO 45001, with the aim of promoting healthy working environments that increase individual capacity to maintain and improve physical and emotional health and quality of life.
- **Policy on the Use of Technological Means:** Approved in 2019 by the Board of Directors of the FCC Group, this policy governs the principles of action of employees with respect to the technological means provided by the company. The right to rest and digital disconnection of employees is recognized, in accordance with the nature and characteristics of their jobs.
- **Compliance Policy:** Sets out guidelines for behavior with the highest level of demand in the commitment to compliance with laws, regulations, contracts, procedures and ethical principles.
- **Anti-corruption policy:** Approved in 2018, applicable to all company activities and with the main objective of preventing corruption and complying with legislation and all principles described in the policy.

## S1-2: Processes for engaging with own workforce and workers’ representatives about impacts

**FCC enviro** maintains direct and constant communication with its workers. We have different processes, both formalized and informal, to collaborate with our own staff and workers’ representatives in all the geographies where we operate.

There are many works councils made up of workers’ representatives, which are an essential channel for collecting concerns, requests and complaints



from employees regarding their working conditions, internal procedures or professional development. These committees are managed at the local level of each facility or service on each geographical platform. In addition, there are sectoral committees, such as the health and safety committee, which meet periodically to address concerns and trends in this area related to the company’s own workers. All the conclusions obtained from these collaboration mechanisms for workers are consolidated in the applicable collective bargaining agreements.

Collective bargaining agreements are an important instrument for regulating the working conditions of workers, as they regulate essential aspects ranging from wages, working hours, holidays, leave, to occupational health and safety in the broadest sense. The most recurrent concerns and incidents during 2024 were the following, according to the categories analyzed in the double materiality study:

- Employment and professional development**  
 Continuous improvement in the general conditions in the workplaces, equitable and adequate salaries in line with the responsibilities and the sectoral standard. In addition to adjustment according to the increase in the cost of living in each country.
- Diversity, equality and inclusion**  
 Development and integration of Equality, Diversity and Inclusion Plans in collective bargaining agreements and negotiations.
- Safety, health and welfare**  
 Communication and dialogue with the prevention services, for continuous improvement and the company’s guarantee of preventive measures such as PPE, management of emergency situations and health surveillance. Prevention plans and risk assessment and preventive actions.

- Promoting safe working environments and improving the wellbeing of workers.
- Equal treatment and equal opportunities**  
 Development of equality plans that guarantee equity in the professional environment and integrate all minority groups.
  - Other work-related rights**  
 Dialogue with the company to resolve any other regulations on workers’ rights and their participation in decision-making, training and information.

### S1-3: Processes to remediate negative impacts and channels for own workforce to raise concerns

In addition to the communication channels already described in requirements SBM-2 and S1-2, since 2023, **FCC enviro** has had a specific Human Resources committee, whose functions are related to the risks and impacts identified and, specifically in 2024, issues related to employment and professional development; diversity, equality and inclusion; and safety, health and well-being have been dealt with.

Through this committee, all concerns, complaints and proposals for improvement are analyzed by senior management and the human resources managers of the different geographical platforms, enabling the right decisions to be taken, considering the employees and their representatives.



## S1-4: Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The following are the actions carried out in 2024 for the relatively significant impacts on own staff:

### Employment and professional development

During 2024 and in line with previous years, **FCC enviro** has continued to create direct, quality employment in all the geographical areas where we operate. In addition, we continued to promote the professional development of our employees through training courses. As actions to highlight during the year 2024:

- We have participated in Forums and Job Fairs with different universities, representing an opportunity to seek and recruit new young talent that can have professional development in the company. A total of 20 collaboration agreements have been signed with students in 2024.
- Training plans shared with employees have been carried out: Prevention of Occupational Risks, Prevention of Harassment, Data & Analytics, Digital Habits, Cybersecurity, Anti-corruption, Data Protection and Tax Compliance.
- Vacancies at **FCC enviro** are regularly posted on the internal mobility portal, facilitating growth, versatility and internal mobility for employees.

### Diversity, equality and inclusion

The integration of equality, non-discrimination, diversity and inclusion in social relations is a permanent element in the company’s culture. The following actions have been carried out in 2024 in relation to diversity, equality and inclusion:

- **FCC enviro** has reaffirmed its commitment to the Diversity Charter, which is an initiative of the European Commission’s Justice Directorate for the development of its anti-discrimination policies. The Diversity Foundation, promoted by the Alares Foundation, oversees exclusively awarding this seal in Spain, and responds to a voluntary code of commitment to support and promulgate the principles of inclusion of diversity and non-discrimination in the workplace.
- FCC Medio Ambiente has been awarded the prize for the Best Diversity and Inclusion Strategy at the 7th edition of the “Diversity and Inclusion” awards given by the Adecco Foundation and the Sustainability Excellence Club.
- Training courses such as “Management of LGTBI+ Diversity in the company” or “Non-sexist and Inclusive Communication” have been developed in various contracts and services, training more than 145 employees.

### Safety, health and welfare

In 2024, a particularly significant effort was made in this area, developing different actions involving different levels of the organization, including senior management, with the aim of permanently improving the safety of the workforce, controlling the risks identified in each workplace, thus favoring a healthy working environment. The workforce has been directly involved in specific campaigns and initiatives linked to the promotion of safety, health and well-being.



The most important measures were the following:

- As part of a strategic project to improve the preventive culture in the company, with the aim of minimizing the accident rate and the number of accidents occurring in the workplace, an assessment of the state of the safety culture, performance, organization and reports on health and safety in Spain has been carried out. During 2024, numerous visits were made to different treatment plants and services, interviewing operating personnel, middle management and management staff. Focus groups were also carried out and surveys were collected from workers on the company’s performance in occupational health and safety issues. As a result of this exercise, actions aimed at improving the preventive culture will be carried out over the next few years, articulated in action plans.
- Specific awareness-raising campaigns have been launched, such as the dissemination of monthly information pills at waste treatment plants, to ensure that personnel effectively perceive the importance of bearing health and safety in mind on a day-to-day basis. Specifically, there have been 12 information pills, one per month, corresponding to potential or real accidents or incidents that have occurred in the different urban and industrial waste treatment plants. These pills have been well received, and there has been a demand for the project to continue in 2025, introducing new topics such as the use of PPE or the handling of tools.
- FCC Medio Ambiente has participated in the “ROI Project: Impact of psychosocial management programs on the reduction of absenteeism” developed by Affor Health, a consultancy specializing in psychosocial wellbeing, in collaboration with the University Chair of the Complutense University of Madrid COFARES for the Promotion of Health and Social Responsibility in the Company. The project provides an Employee Assistance Program (PAE) aimed at measuring the positive impact on people’s health

and business performance, including, among other actions, a personalized psychological care service.

## Equal treatment and equal opportunities

At **FCC enviro** we work to create an enriching work environment, free of discrimination of any kind, favoring diversity and gender equality. In this context, the following actions have been carried out during the year 2024 in relation to equal treatment and opportunities:

- The following equality plans continue to be signed by agreement with the main trade union organizations:
  - I Equality Plan for the FCC environment Group and subsidiaries.
  - I Equality Plan for FCC Ambito and subsidiaries.
- In Spain, the company has the equality label (DIE), awarded by the Ministry of Health, Social Services and Equality. This is a mark of excellence and recognition for the equality policies and implementation measures carried out. An agreement has also been signed with the Ministry to increase the presence of women in management positions and the equality plans have the corresponding monitoring bodies to ensure that all agreed measures are carried out.
- Participation in training programs aimed at female talent, providing them with the necessary tools to improve their skills and performance, some of these programs are: Development project of the Escuela de Organización Industrial (EOI).
- Two mandatory training programs have been developed for all employees in Spain, “Sexual and gender-based harassment in the workplace” and “Cyberbullying”, reaching all employees with a trained digital identity and



- face-to-face workshops on Sexual and gender-based harassment in the workplace in several delegations in Spain.
- Commitment against gender violence is another key point. A line that is committed to zero tolerance and support for the social and professional integration of victims. It continues to collaborate with the network of “Companies for a Society Free of Gender Violence” and collaborates with various foundations and organizations to promote the integration and integration of women affected by this scourge into the workplace.

## Metrics and targets

### S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

- The targets related to the management of material impact concerning own staff are detailed below:
- **Employment and professional development**  
No general objectives have been defined in this area by **FCC enviro**.
  - **Diversity, equality and inclusion**  
No general objectives have been defined in this area by **FCC enviro**. However, the Diversity Plans indicate partial goals to be achieved.
  - **Safety, health and welfare**  
The objective has been set to identify all the factors that support or limit the good performance of management processes and that determine the level of safety culture, under the basic principle of continuous improvement of safety and health performance as set out in international standards such as ISO 45001.  
In addition, the aim is to consolidate the appropriate information systems,

- management tools and scorecards to establish solid diagnoses, identify needs and adequately measure the impact of the initiatives designed, carrying out effective monitoring.
- Finally, the aim is to update the resources for the diagnosis of psychosocial risks at work, taking into account technological and methodological advances in the field.
- **Equal treatment and equal opportunities**  
No general objectives have been defined in this area by **FCC enviro**. However, the Equality Plans indicate partial goals to be achieved.
  - **Other work-related rights**  
No general objectives have been defined in this area by **FCC enviro**.

### S1-6: Characteristics of the undertaking’s employees

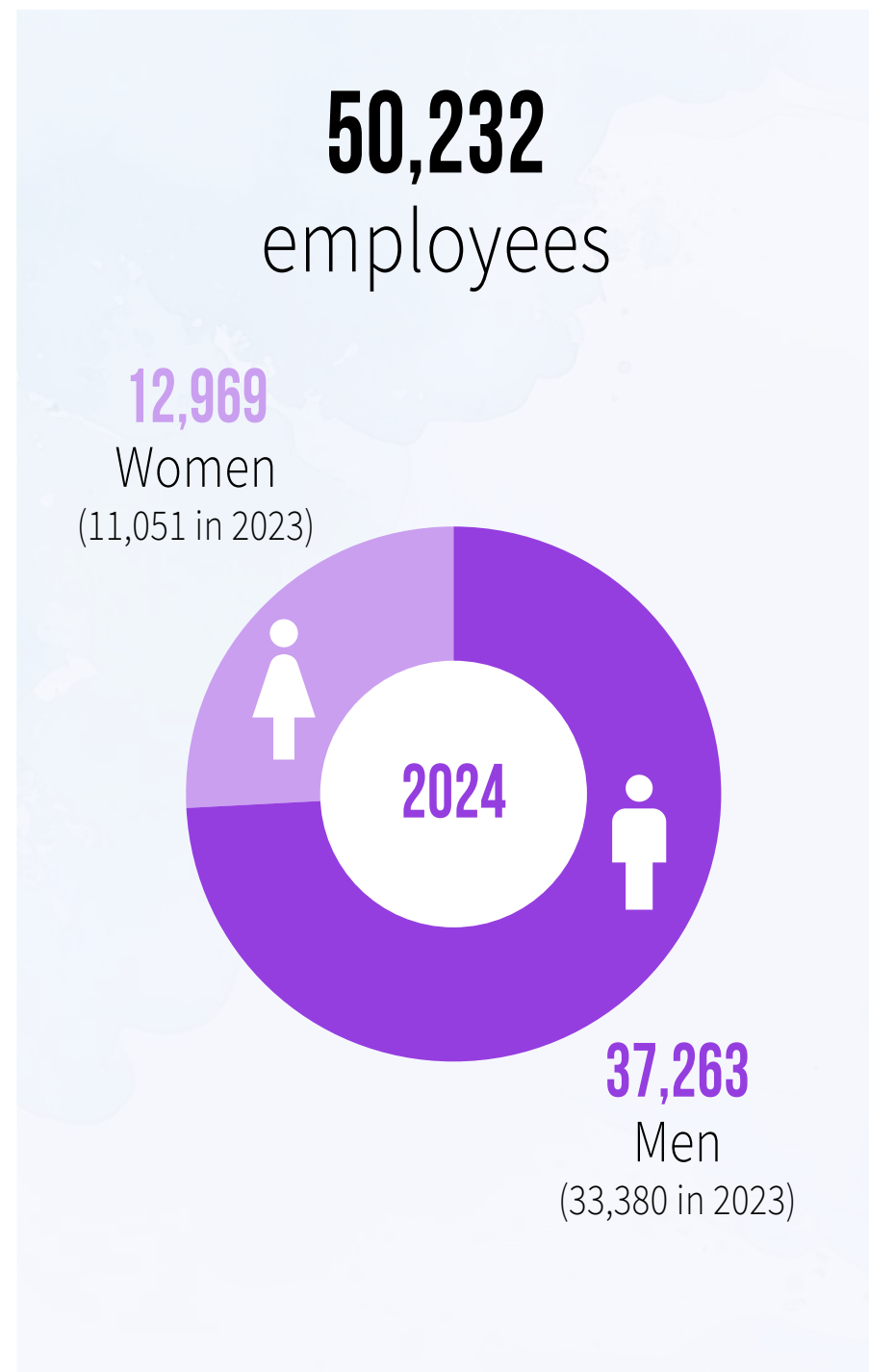
- Before setting out the key indicators of **FCC enviro** and its geographical platforms, which enable the effectiveness of the above actions and/or initiatives in terms of recruitment and working hours to be parameterized, it is worth highlighting the following contextual information of interest:
- First, it should be clarified that the calculation of the numerical data on the workforce is carried out by applying the same criteria as those used in the financial information of the consolidated financial statements, in accordance with International Financial Reporting Standards (IFRS). Specifically, the total number of employees of fully consolidated companies is calculated by multiplying the number of employees by the percentage of direct participation in joint operations. This calculation does not include employees of joint ventures and associates accounted for using the equity method, nor does it include the number of employees corresponding to financial holdings in entities in which there is no control, joint control or significant influence.



On 31 December 2024, **FCC enviro** will have 50,232 employees working in 12 countries around the world. In 2024, following the growth trend of previous years, the workforce has again increased by 13.05% with respect to 2023. The distribution of staff by gender and country is as follows:

Evolution of the distribution of the workforce by country and gender (31/12)

| 2023           |      |        |        | 2024   |        |        |        |
|----------------|------|--------|--------|--------|--------|--------|--------|
| Countries      | Unit | Men    | Women  | Total  | Men    | Women  | Total  |
| Spain          | N.º  | 26,657 | 9,495  | 36,152 | 27,354 | 10,036 | 37,390 |
| Czech Republic | N.º  | 1,809  | 464    | 2,273  | 1,796  | 461    | 2,257  |
| United Kingdom | N.º  | 1,916  | 338    | 2,254  | 3,638  | 546    | 4,184  |
| USA            | N.º  | 976    | 159    | 1,135  | 1,246  | 240    | 1,486  |
| Austria        | N.º  | 583    | 187    | 770    | 586    | 200    | 786    |
| Portugal       | N.º  | 360    | 48     | 408    | 418    | 62     | 480    |
| Poland         | N.º  | 458    | 155    | 613    | 460    | 157    | 617    |
| Romania        | N.º  | 120    | 32     | 152    | 93     | 33     | 126    |
| Slovakia       | N.º  | 299    | 91     | 390    | 308    | 95     | 403    |
| Egypt          | N.º  | 2      | -      | 2      | -      | -      | -      |
| Hungary        | N.º  | 130    | 54     | 184    | 130    | 54     | 184    |
| Serbia         | N.º  | 70     | 28     | 98     | 88     | 24     | 112    |
| France         | N.º  | -      | -      | -      | 1,146  | 1,061  | 2,207  |
| Total          | N.º  | 33,380 | 11,051 | 44,431 | 37,263 | 12,969 | 50,232 |



In this context and given the wide variety of sectors in which **FCC enviro** operates, employment contracts are formalized according to the specific needs of each of the activities of the geographical platforms and are based on the type of contract that best suits them.

Moreover, one of the main characteristics that define the workforce is its employment stability, with a notable predominance of permanent contracts over temporary contracts, as a result of the fact that there are many people working under contract in sectors in which there is an obligation of conventional subrogation, and it should be noted at this point that at FCC enviro there are no workers with non-guaranteed hourly contracts.

Specifically, in the current financial year 2024, of the total workforce, 43,044 employees have an indefinite-term contract and 7,188 have a temporary contract, with the number of indefinite-term contracts having increased by 4,935 compared to the previous year. Likewise, most of the workforce (82.26%) is full-time (41,320 employees), with only a small number of part-time employees (8,912 employees). In fact, in 2024, the number of people with full-time contracts increased by 4,427 compared to 2023, as shown in the following table:

Workforce by type of contract, working day and gender (31/12)

| 2024                 |      |        |        |
|----------------------|------|--------|--------|
|                      | Unit | Men    | Women  |
| Total No. Employees  |      | 37,263 | 12,969 |
| Employees Indefinite | N.º  | 32,212 | 10,832 |
| Temporary Employees  | N.º  | 5,051  | 2,137  |
| Employees Full Time  | N.º  | 32,609 | 8,711  |
| Employees Part-time  | N.º  | 4,654  | 4,258  |

Staff by type of contract, working day and geographical grouping (31/12)

|                            |      | 2024                  |              |               |
|----------------------------|------|-----------------------|--------------|---------------|
|                            | Unit | Geographical Grouping |              |               |
|                            |      | Europe                | America      | Total         |
| <b>Total No. Employees</b> | N.º  | <b>48,746</b>         | <b>1,486</b> | <b>50,232</b> |
| Employees Indefinite       | N.º  | 41,558                | 1,486        | 43,044        |
| Temporary Employees        | N.º  | 7,188                 | 0            | 7,188         |
| Employees Full Time        | N.º  | 39,834                | 1,486        | 41,320        |
| Employees Part-time        | N.º  | 8,912                 | 0            | 8,912         |

Similarly, and in terms of averages, in 2024, 40,877 workers had contracts of an indefinite nature, while 6,972 are of a temporary nature.

Over the year 2024, the number of new hires totaled 12,816 as shown in the table below:

Evolution No. of new hires by age and gender

|                 |            | 2023         |              |              | 2024         |              |               |
|-----------------|------------|--------------|--------------|--------------|--------------|--------------|---------------|
|                 | Unit       | Men          | Women        | Total        | Men          | Women        | Total         |
| < 35 years old  | N.º        | 2,626        | 859          | 3,485        | 3,104        | 1,234        | 4,33          |
| 35-54 years old | N.º        | 2,786        | 1,407        | 4,193        | 3,811        | 2,104        | 5,915         |
| > 54 years old  | N.º        | 999          | 424          | 1,423        | 1,668        | 895          | 2,563         |
| <b>Total</b>    | <b>N.º</b> | <b>6,411</b> | <b>2,690</b> | <b>9,101</b> | <b>8,583</b> | <b>4,233</b> | <b>12,816</b> |

It is noteworthy that the recruitment of women has increased by 57% compared to 2023.

On the other hand, the turnover rate in 2024, including voluntary severance, redundancies, retirement and death, is as follows:

No. of persons rotation by gender

|              |            | 2024         |              |
|--------------|------------|--------------|--------------|
| Gender       | Unit       | Employees    | Rate         |
| Men          | N.º        | 3,308        | 6.07%        |
| Women        | N.º        | 1,068        | 1.96%        |
| <b>Total</b> | <b>N.º</b> | <b>4,376</b> | <b>8.03%</b> |

The above data show a growing stability in employment at **FCC enviro**, which is manifested in a low staff turnover rate, which if analyzed from the perspective of voluntary redundancies would reach 4.93%.

The distribution of the workforce by age range is as follows:

|                 |            | 2024          |               |               |
|-----------------|------------|---------------|---------------|---------------|
|                 | Unit       | Men           | Women         | Total         |
| < 30 years old  | N.º        | 3,538         | 1,050         | 4,588         |
| 30-50 years old | N.º        | 16,085        | 5,810         | 21,895        |
| > 50 years old  | N.º        | 17,640        | 6,109         | 23,749        |
| <b>Total</b>    | <b>N.º</b> | <b>37,263</b> | <b>12,969</b> | <b>50,232</b> |

These figures confirm the employment stability of our workforce.



### S1-9: Diversity metrics

Through the implementation of the above actions and/or projects in this area, year after year, **FCC enviro** works tirelessly to ensure the full incorporation of women in all positions and at all levels, and to achieve full pay equity.

This is reflected in the fact that, at the end of 2024, the percentage of women in management positions has increased compared to 2023, reaching 19.56% of the total number of such positions.

By the end of 2024, 25.81% of the workforce is made up of women compared to 24.80% in 2023.

### S1-10: Adequate wages

In terms of remuneration, **FCC enviro** has defined a remuneration policy for each of the countries in which it operates, thus ensuring that salaries are appropriate in all the geographical areas where we operate. **FCC enviro ‘s** remuneration management is based on the criteria of objectivity, external competitiveness and internal equity, and the company does not differentiate by gender, so that remuneration is equitable according to the level of contribution to the business (functional level) and the level of responsibility and value in each job.

### S1-11: Social protection

All **FCC enviro** employees are covered by public mechanisms (or company-provided benefits where not applicable) against loss of earnings due to any of the following major life events:

- Illness;
- Unemployment from the time when the own employee works for the undertaking;
- Accidents at work and acquired disability;
- Parental leave; and
- Retirement.

### S1-12: Persons with disabilities

**FCC enviro** works for the inclusion of persons with disabilities and people at risk of exclusion, committing to talent without limits and promoting their recruitment. In this sense, this promotion of diversity and inclusion through employment is manifested in the number of people with disabilities or at risk of exclusion who provide services in **FCC enviro**. Specifically:

- In 2024, 3.97% of **FCC enviro ‘s** workforce has a recognized disability, which represents an increase of 15.92% over the previous year. In Spain, where most of the staff is concentrated, this group accounts for 4.40 % of the workforce. In this regard, the distribution of people with disabilities by gender is as follows:

#### Persons with disabilities

|                               |        |        | 2023  |        |        | 2024  |  |  |
|-------------------------------|--------|--------|-------|--------|--------|-------|--|--|
|                               | Men    | Women  | Total | Men    | Women  | Total |  |  |
| N.º Persons with disabilities | 1,414  | 452    | 1,866 | 1,626  | 537    | 2,163 |  |  |
| % S/Collective                | 75.78% | 24.22% | 100%  | 75.17% | 24.83% | 100%  |  |  |
| % S/Staff                     | 2.92%  | 0.93%  | 3.85% | 2.99%  | 0.99%  | 3.97% |  |  |

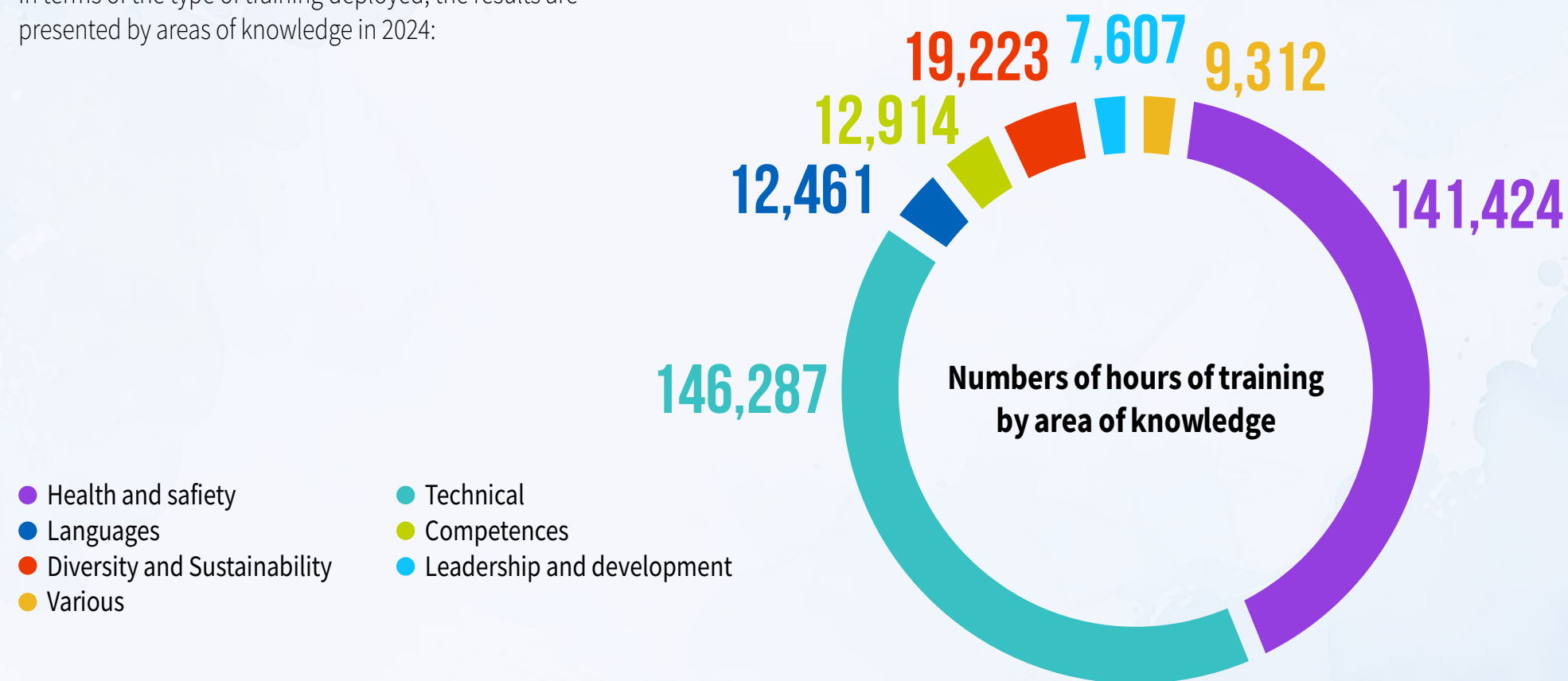


### S1-13: Training and skills development metrics

**FCC enviro** stands out for its commitment to the education and training of its employees. In 2024, 349,226 hours of training were carried out nationally and internationally in all the professional categories that make up the company. The average number of training hours by gender and functional level is as follows:

|                          | Unit  | Men   | Women | Total        |
|--------------------------|-------|-------|-------|--------------|
| Direction and Management | Hours | 21.01 | 33.09 | <b>23.21</b> |
| Controls                 | Hours | 20.75 | 19.23 | <b>20.45</b> |
| Technicians              | Hours | 22.97 | 14.44 | <b>19.21</b> |
| Administrative           | Hours | 19.00 | 15.35 | <b>16.20</b> |
| Various trades           | Hours | 6.96  | 3.22  | <b>6.02</b>  |

In terms of the type of training deployed, the results are presented by areas of knowledge in 2024:



### S1-14: Health and safety metrics

**FCC enviro** is aware that the safety, health and well-being of workers is a fundamental asset for the competitiveness of the company and the correct development of each worker. The operating principles are based on guaranteeing safe working environments with the permanent objective of avoiding any harm to workers' health, in line with the guidelines of the FCC Group's Code of Ethics and Conduct.

All the geographical platforms that make up **FCC enviro** comply with the applicable legislation in each case and, in general, the approved occupational risk prevention systems are stricter than the local legislation itself.

In the case of Spain, all the companies that operate in FCC Medio Ambiente have a Joint Prevention Service that covers the three technical disciplines of Occupational Safety, Industrial Hygiene and Ergonomics and Applied Psychosociology throughout the country, as well as the specialty of Occupational Medicine in the provinces where there is an FCC Medio Ambiente medical service.

FCC environment is constantly improving the activities it carries out, guaranteeing the efficient provision of services to our clients, considering the safety and promotion of the health of its workers, both inside and outside the workplace. For Environmental activities, the Occupational Risk Prevention Management System based on the ISO 45001 standard has been implemented and certified by an independent third party.

The achievement of health and safety objectives and the improvement of frequency, severity and absenteeism rates require prioritizing training in risk prevention, reinforcing vigilance and a permanent effort to raise awareness

and mobilize every one of our collaborators. To this end, FCC Medio Ambiente continues with its occupational risk prevention training plan, deploying devices that have proven their effectiveness and using analysis tools to better identify the determining aspects in the improvements that we must continue to make in health and safety.

In the United Kingdom, the company has an occupational risk prevention system awarded for its outstanding performance by the British Safety Council and has ISO 45001 certification for all activities carried out by FCC environment UK. In addition, external software is used to record accidents, investigations and proposals for improvements in the system that encompasses workers, subcontractors, customers and the citizens it serves.

Annual employee training and awareness campaigns are carried out, as well as internal and external audits to ensure compliance with occupational risk prevention standards. In 2024, FCC environment UK has been awarded for the fourth time by the British Safety Council with the prestigious Sword of Honor Award, which recognizes companies that achieve excellence in health, safety and environmental management.

In Central and Eastern Europe, FCC environment CEE guarantees the health and safety of its workers by complying with the requirements and laws applicable to the services it performs in all the countries in which it operates. It has ISO 45001 certification, which guarantees a robust management system that is also externally audited. A management tool has also been developed through which all accidents are monitored and investigated, any applicable risks are recorded and assessed, and targets for continuous improvement are set. In addition, training is provided annually to all employees and subcontractors, if necessary.

In the United States, FCC environmental Services has developed safety manuals and internal procedures to ensure that its workers operate safely and efficiently. The occupational risk prevention management system is based on the guidelines of the agencies that oversee the company’s operations, such as the Department of Transportation (DOT) and the Occupational Safety and Health Administration (OSHA). These agencies provide requirements and guidelines to protect employees and ensure proper operation of facilities and fleet.

Our key health and safety management indicators are presented below on an aggregated basis for all our geographic platforms:

| Health and safety information                    | Unit | 2023   | 2024*  |
|--------------------------------------------------|------|--------|--------|
| Accidents at work with sick leave for men        | N.º  | 1,258  | 1,261  |
| Accidents at work involving sick leave for women | N.º  | 317    | 343    |
| Total occupational accidents with sick leave     | N.º  | 1,575  | 1,604  |
| Frequency rate                                   | N.º  | 24.01  | 23.79  |
| Severity rate                                    | N.º  | 1.08   | 1.13   |
| Days lost due to accidents at work               | N.º  | 70,592 | 76,100 |

\*Data do not include new acquisitions in UK, France and USA.  
Frequency rate = (number of accidents with sick leave \* 1,000,000)/hours worked  
Severity rate = (number of days lost due to accidents with sick leave \* 1,000)/hours worked



## S1-15: Work-life balance metrics

At **FCC enviro**, the organization of working time responds to the local production needs of each geography. The different actions carried out in each country include the following:

- Flexible working hours and holiday entitlement.
- Continuous working hours during the summer and on Fridays.
- Leave to attend to personal and family circumstances.
- Extension of breastfeeding leave, reduction of working hours and leave of absence.
- Improved statutory sick and death leave.
- Extension of job reservation in the event of leave of absence.
- Telework.

The following is the data on the take-up of these conciliation figures for the year 2024:

### Family reconciliation leave/leave

| Employees who have taken leave/leave for family reconciliation |       |       |       |       |                                                                  |
|----------------------------------------------------------------|-------|-------|-------|-------|------------------------------------------------------------------|
| Unit                                                           | Men   | Women | Total | Total | Employees entitled to take leave/leave for family reconciliation |
| N.º                                                            | 2,228 | 596   | 2,824 | 5.18% | 100.00%                                                          |

## S1-16: Remuneration metrics (pay gap and total remuneration)

About the calculation of the wage gap in **FCC enviro**, two types are considered, the gross and the adjusted, highlighting that for the first time in 2024, this data will be reflected per hour, according to the following calculation methodology.

| Gross hourly wage gap                                                                                 | Hourly adjusted wage gap                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 19.03 %                                                                                               | 4.93 %                                                                                                                                                                      |
| It is calculated as the percentage difference between the average total hourly wage of men and women. | It is calculated by considering those aspects that compare men and women in a similar situation, such as seniority, functional level, applicable collective agreement, etc. |

In any case, it should be noted that the percentage difference does not imply the existence of gender pay discrimination, as there are factors outside the Company’s sphere of action that contribute significantly to increasing the gender pay gap. Among them, we can highlight the masculinization of most of the sectors in which our activity is carried out, the working conditions derived from subrogation cases, individual performance, economic crisis, political situation, socio-cultural reasons, academic training, or experience in the position held.



Regarding average salaries, the data at the end of 2024 are presented below:

| Total Average Remunerations 2024 |      |                    |                         |                   |
|----------------------------------|------|--------------------|-------------------------|-------------------|
|                                  | Unit | Under 35 years old | From 35 to 54 years old | Over 54 years old |
| <b>Men</b>                       |      |                    |                         |                   |
| Direction and Management         | EUR  | 95,290.27 €        | 84,905.14 €             | 116,855.21 €      |
| Controls                         | EUR  | 49,764.57 €        | 49,267.82 €             | 55,158.95 €       |
| Technicians                      | EUR  | 44,873.92 €        | 51,115.00 €             | 54,013.48 €       |
| Administrative staff             | EUR  | 30,379.92 €        | 35,809.58 €             | 40,920.52 €       |
| Various trades                   | EUR  | 26,283.78 €        | 28,992.29 €             | 30,124.56 €       |
| <b>Women</b>                     |      |                    |                         |                   |
| Direction and Management         | EUR  | 58,512.41 €        | 71,177.77 €             | 61,799.69 €       |
| Controls                         | EUR  | 41,607.72 €        | 43,306.92 €             | 49,450.55 €       |
| Technicians                      | EUR  | 32,377.33 €        | 36,453.08 €             | 42,979.34 €       |
| Administrative staff             | EUR  | 27,207.60 €        | 29,883.43 €             | 34,967.40 €       |
| Various trades                   | EUR  | 22,649.10 €        | 22,670.56 €             | 22,145.23 €       |

**FCC enviro** has defined a remuneration policy for each of the countries in which it operates, so that the aggregate average remuneration data in which it is established is not representative of the remuneration management carried out in each of the business Unit and countries in which we operate.

## S1-17: Incidents, complaints and severe human rights impacts

In 2024, **FCC enviro** did not receive any incident, complaint or incident that resulted in a violation of human rights. Up to 31 December 2024, a total of 122 communications have been received on the Ethics Channel, of which 23 have been considered relevant. In terms of topics, 69% of the relevant notifications received were of a labor nature, with notifications also received on other topics such as fraud or conflict of interest.

### Other relevant impact

| Evolution Number of new hires by gender |            |              |               |
|-----------------------------------------|------------|--------------|---------------|
|                                         | Unit       | 2023         | 2024          |
| Men                                     | N.º        | 6,411        | 8,583         |
| Women                                   | N.º        | 2,690        | 4,233         |
| <b>Total</b>                            | <b>N.º</b> | <b>9,101</b> | <b>12,816</b> |

| Evolution of the rate of new hires by gender |          |               |               |
|----------------------------------------------|----------|---------------|---------------|
|                                              | Unit     | 2023          | 2024          |
| Men                                          | %        | 13.23%        | 15.76%        |
| Women                                        | %        | 5.55%         | 7.77%         |
| <b>Total</b>                                 | <b>%</b> | <b>18.78%</b> | <b>23.53%</b> |



| Evolution of the rate of new hires by age |          |               |               |
|-------------------------------------------|----------|---------------|---------------|
|                                           | Unit     | 2023          | 2024          |
| < 35 years old                            | %        | 7.19%         | 7.96%         |
| 35-54 years old                           | %        | 8.65%         | 10.86%        |
| > 54 years old                            | %        | 2.94%         | 4.71%         |
| <b>Total</b>                              | <b>%</b> | <b>18.78%</b> | <b>23.53%</b> |

| N.º of new hires by region and gender |            |              |              |              |              |              |               |
|---------------------------------------|------------|--------------|--------------|--------------|--------------|--------------|---------------|
|                                       |            | 2023         |              |              | 2024         |              |               |
|                                       | Unit       | Men          | Women        | Total        | Men          | Women        | Total         |
| America                               | N.º        | 514          | 85           | 599          | 642          | 163          | 805           |
| Europe                                | N.º        | 5,897        | 2,605        | 8,502        | 7,941        | 4,070        | 12,011        |
| <b>Total</b>                          | <b>N.º</b> | <b>6,411</b> | <b>2,690</b> | <b>9,101</b> | <b>8,583</b> | <b>4,233</b> | <b>12,816</b> |

| N.º of new hires by functional level and gender |            |              |              |              |              |              |               |
|-------------------------------------------------|------------|--------------|--------------|--------------|--------------|--------------|---------------|
|                                                 |            | 2023         |              |              | 2024         |              |               |
|                                                 | Unit       | Men          | Women        | Total        | Men          | Women        | Total         |
| Direction and Management                        | N.º        | 4            | 3            | 7            | 13           | 1            | 14            |
| Controls                                        | N.º        | 109          | 34           | 143          | 257          | 90           | 347           |
| Technicians                                     | N.º        | 116          | 120          | 236          | 175          | 139          | 314           |
| Administrative                                  | N.º        | 27           | 112          | 139          | 32           | 142          | 174           |
| Various trades                                  | N.º        | 6,155        | 2,421        | 8,576        | 8,106        | 3,861        | 11,967        |
| <b>Total</b>                                    | <b>N.º</b> | <b>6,411</b> | <b>2,690</b> | <b>9,101</b> | <b>8,583</b> | <b>4,233</b> | <b>12,816</b> |

| Evolution of the distribution of the workforce by gender and type of contract (31/12) |            |               |               |               |               |
|---------------------------------------------------------------------------------------|------------|---------------|---------------|---------------|---------------|
|                                                                                       |            | 2023          |               | 2024          |               |
|                                                                                       | Unit       | Men           | Women         | Men           | Women         |
| Indefinite                                                                            | N.º        | 28,817        | 9,292         | 32,212        | 10,832        |
| Temporary                                                                             | N.º        | 4,563         | 1,759         | 5,051         | 2,137         |
| <b>Subtotal</b>                                                                       | <b>N.º</b> | <b>33,380</b> | <b>11,051</b> | <b>37,263</b> | <b>12,969</b> |
| <b>Total</b>                                                                          | <b>N.º</b> | <b>44,431</b> |               | <b>50,232</b> |               |

| Evolution of the distribution of the workforce by gender and type of working day (31/12) |            |               |               |               |               |
|------------------------------------------------------------------------------------------|------------|---------------|---------------|---------------|---------------|
|                                                                                          |            | 2023          |               | 2024          |               |
|                                                                                          | Unit       | Men           | Women         | Men           | Women         |
| Complete                                                                                 | N.º        | 29,000        | 7,893         | 32,609        | 8,711         |
| Partial                                                                                  | N.º        | 4,380         | 3,158         | 4,654         | 4,258         |
| <b>Subtotal</b>                                                                          | <b>N.º</b> | <b>33,380</b> | <b>11,051</b> | <b>37,263</b> | <b>12,969</b> |
| <b>Total</b>                                                                             | <b>N.º</b> | <b>44,431</b> |               | <b>50,232</b> |               |



| Layoffs by gender |            |            |            |
|-------------------|------------|------------|------------|
|                   | Unit       | 2023       | 2024       |
| Men               | N.º        | 521        | 620        |
| Women             | N.º        | 124        | 186        |
| <b>Total</b>      | <b>N.º</b> | <b>645</b> | <b>806</b> |

| Layoffs by age range |            |            |            |
|----------------------|------------|------------|------------|
|                      | Unit       | 2023       | 2024       |
| < 35 years old       | N.º        | 169        | 198        |
| 35-54 years old      | N.º        | 328        | 390        |
| > 54 years old       | N.º        | 148        | 218        |
| <b>Total</b>         | <b>N.º</b> | <b>645</b> | <b>806</b> |

| Layoffs by functional level |            |            |            |
|-----------------------------|------------|------------|------------|
|                             | Unit       | 2023       | 2024       |
| Direction and Management    | N.º        | 6          | 9          |
| Controls                    | N.º        | 21         | 42         |
| Technicians                 | N.º        | 30         | 24         |
| Administrative              | N.º        | 7          | 15         |
| Various trades              | N.º        | 581        | 716        |
| <b>Total</b>                | <b>N.º</b> | <b>645</b> | <b>806</b> |

| Turnover rate by gender |            |              |              |
|-------------------------|------------|--------------|--------------|
|                         | Unit       | 2023         | 2024         |
| Men                     | N.º        | 1,867        | 1,988        |
| Women                   | N.º        | 595          | 695          |
| <b>Total</b>            | <b>N.º</b> | <b>2,462</b> | <b>2,683</b> |

| Turnover rate by age |          |              |              |
|----------------------|----------|--------------|--------------|
|                      | Unit     | 2023         | 2024         |
| < 35 years old       | %        | 1.88%        | 1.96%        |
| 35-54 years old      | %        | 2.54%        | 2.27%        |
| > 54 years old       | %        | 0.66%        | 0.70%        |
| <b>Total</b>         | <b>%</b> | <b>5.08%</b> | <b>4.93%</b> |

| Turnover rate by age |            |              |              |
|----------------------|------------|--------------|--------------|
|                      | Unit       | 2023         | 2024         |
| < 35 years old       | N.º        | 913          | 1,067        |
| 35-54 years old      | N.º        | 1,229        | 1,234        |
| > 54 years old       | N.º        | 320          | 382          |
| <b>Total</b>         | <b>N.º</b> | <b>2,462</b> | <b>2,683</b> |

| Turnover rate by region |          |              |              |
|-------------------------|----------|--------------|--------------|
|                         | Unit     | 2023         | 2024         |
| America                 | %        | 0.11%        | 0.27%        |
| Europe                  | %        | 4.97%        | 4.65%        |
| <b>Total</b>            | <b>%</b> | <b>5.08%</b> | <b>4.93%</b> |

| Turnover rate by region |            |              |              |
|-------------------------|------------|--------------|--------------|
|                         | Unit       | 2023         | 2024         |
| America                 | N.º        | 54           | 148          |
| Europe                  | N.º        | 2,408        | 2,535        |
| <b>Total</b>            | <b>N.º</b> | <b>2,462</b> | <b>2,683</b> |



| Hours of training by functional level |       |                          |          |             |                |                | 2024    |
|---------------------------------------|-------|--------------------------|----------|-------------|----------------|----------------|---------|
|                                       | Unit  | Direction and Management | Controls | Technicians | Administrative | Various trades | Total   |
| Total                                 | Hours | 4,457                    | 41,138   | 37,480      | 16,698         | 249,454        | 349,226 |

| Average number of hours of training by gender and functional level |       |       |       |       |       |       |       |
|--------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|
| 2023                                                               |       |       |       |       |       |       | 2024  |
|                                                                    | Unit  | Men   | Women | Total | Men   | Women | Total |
| Direction and Management                                           | Hours | 30.96 | 39.37 | 32.63 | 21.01 | 33.09 | 23.21 |
| Controls                                                           | Hours | 23.06 | 30.93 | 24.54 | 20.75 | 19.23 | 20.45 |
| Technicians                                                        | Hours | 30.89 | 24.05 | 27.92 | 22.97 | 14.44 | 19.21 |
| Administrative                                                     | Hours | 16.67 | 15.87 | 16.06 | 19.00 | 15.35 | 16.20 |
| Various trades                                                     | Hours | 7.63  | 3.55  | 6.67  | 6.96  | 3.22  | 6.02  |

| Evolution of the number of hours of training by gender |       |         |         |
|--------------------------------------------------------|-------|---------|---------|
|                                                        | Unit  | 2023    | 2024    |
| Men                                                    | Hours | 298,399 | 282,335 |
| Women                                                  | Hours | 75,947  | 66,891  |
| Total                                                  | Hours | 374,345 | 349,226 |





# ESRS S2

## WORKERS IN THE VALUE CHAIN

- 1 | Strategy
- 2 | Impact, risk and opportunity management
- 3 | Metrics and targets



## Strategy

### ESRS 2 SBM-2: Interests and views of stakeholder

**FCC enviro** manages its relations with suppliers according to operational principles and takes advantage of corporate tools. This is a critical issue for the company, given that correct supplier relations and management are key to guaranteeing the generation of potential positive impacts on our activity.

In order to maintain relationships with trust and transparency with our suppliers and to enable a constant dialogue that aligns the expectations, needs and concerns of both the company and the suppliers, we have various channels of communication and avenues for dialogue and participation:

- **Supplier certification platform:** Managed by the corporate purchasing department, it ensures the extension of the scope of social and environmental criteria to its value chain.
- **FCC Group Whistleblowing channel:** A tool that allows the suppliers to report, confidentially and through a simple form, any irregularities that may involve a breach of the Protocol on the Workplace, Sexual and Gender-Based Harassment, the Code of Ethics and Conduct and/or the possible commission of a criminal offence.
- **Corporate website:** It has a contact form and a detailed directory of headquarters and offices, with relevant information, including addresses and contact numbers.

Regarding specific participation processes, beyond communication channels, value chain workers have:

- Purchasing and contract management processes with suppliers that incorporate risk mitigation and monitoring mechanisms for the identification of legal risks, supported by **FCC enviro** ‘s Compliance department.
- Commitment to implement the UN Global Compact to which we have adhered as **FCC enviro** since 2024.
- Assessment and approval based on a risk analysis incorporating sustainability criteria.

### ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

For the analysis of impact, risks and opportunities, **FCC enviro** has defined workers in the value chain as:

- Workers belonging to suppliers are involved in phases or operations that are part of the production activity cycle.
- Workers belonging to suppliers who perform their professional services on the company’s site or premises.

The typology of suppliers we have in **FCC enviro** is described below in the ESRS- G1 business conduct section. We have not identified any material impact in relation to the development of operations in geographical areas with a high risk of forced or compulsory labor or child labor areas given that the creation of indirect employment through the contracting of suppliers and contractors is limited to the geographical areas in which we are present: European Union, UK, Serbia and USA.



Derived from the double materiality analysis, the risks, impacts and opportunities related to workers in the value chain are described below, unchanged from previous years:

## Impact materiality

| Impact                                                                                                  | Horizon | Location |
|---------------------------------------------------------------------------------------------------------|---------|----------|
| <b>Working conditions</b>                                                                               |         |          |
| Indirect job creation through the hiring of suppliers and contractors                                   | Current | Upstream |
| Exposure of workers in the value chain to occupational accidents and diseases as a result of their work | Current | Upstream |

## Financial materiality

No material risks and/or opportunities related to workers in the value chain have been identified.

# Impact, risk and opportunity management

## S2-1: Policies related to value chain workers

**FCC enviro** has two policies directly related to workers in the value chain. On the one hand, and related to the impact of job creation, we are governed by the FCC Group’s Human Rights Policy, which is part of the Compliance Model and is available on the company’s website in 14 languages. This policy extends to all the company’s activities and requires equal protection for partners, collaborators and suppliers, in accordance with the Code of Ethics and Conduct and the commitment to Human Rights set out in the FCC Group’s Sustainability Policy. As part of the commitments included in this policy:

- It opposes forced or involuntary labor, the withholding of documentation, or any other form of modern slavery or servitude, as well as any form of torture, cruel, inhuman or degrading treatment.
- It respects children’s rights and rejects child labor, in compliance with ILO Conventions 138 and 182.

- It undertakes to take all necessary actions not to compromise the safety, health and integrity of its suppliers, contractors, customers and users.

On the other hand, and in relation to the health and safety of our suppliers and subcontractors, in accordance with ISO 45001 there are specific policies that guarantee the same level of compliance with health and safety requirements for suppliers and subcontractors as for our own workers, guaranteeing the maximum level of protection for all workers.

## S2-2: Processes for engaging with value chain workers about impacts

As described above, **FCC enviro** has formal channels of communication and channels of dialogue and participation with our suppliers and subcontractors through: The FCC Group’s supplier approval platform, the Whistleblowing Channel and the corporate website. In addition to other informal means, such as direct communication between suppliers and subcontractors and various internal departments, to collaborate in resolving incidents.



### S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns

The monitoring of negative impact and the correct functioning of two-way communication channels between **FCC enviro** and its suppliers is carried out through the Purchasing departments of the geographical platforms.

Through these departments, the redress of these concerns is guaranteed, allowing the creation of strategic alliances between **FCC enviro** and its suppliers and contractors, maintaining solid, transparent, long-lasting and mutually beneficial commercial relationships.

### S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

On the one hand, about **FCC enviro** ‘s actions in relation to the creation of indirect employment, they are aimed at fostering local hiring with the objective of promoting socio-economic development in the communities in which we operate.

With regard to actions in relation to the health and safety of workers in the value chain, in 2024 and as part of the study of the preventive culture in the company, the testimony, actions, interests and opportunities of external workers in the treatment plants and services analyzed were collected. Their comments for improvement, as well as the conclusions obtained from direct observation, are proving essential for the improvement of our preventive culture, including workers in the value chain.

## Metrics and targets

### S2-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

No serious human rights cases related to the upstream and downstream stages of the value chain have been reported in 2024.

No fatalities were recorded in health and safety incidents involving subcontractors. Nor have any cases of occupational illnesses been detected.



ESRS S3

AFFECTED COMMUNITIES

- 1 | Strategy
- 2 | Impact, risk and opportunity management
- 3 | Metrics and targets



## Strategy

### ESRS 2 SBM-2: Interests and views of stakeholders

**FCC enviro** has not adopted formal processes or actions to manage potential impacts on affected communities, beyond the contact form on the website and the Whistleblowing channel described in the previous sections.

On an informal and specific basis, depending on each contract and geography, communications take place between customers and the company through the people designated, on the one hand, by the customer and, on the other, by **FCC enviro**. Discussions and meetings are held with neighborhood associations, environmental groups and other social groups. In this way, solutions are offered to the interests and opinions of the affected communities.

### ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

At **FCC enviro** we have a strong commitment to communities, emphasizing the importance of generating a positive impact that transcends economic benefits. It highlights the need to support vulnerable people and contribute to social welfare, integrating this commitment into its business model. The group recognizes the fundamental role that companies play in the development and progress of the communities where they operate.

To achieve this positive impact, FCC implements various strategies. These include the creation of socio-economic value, knowledge sharing through

educational initiatives, social integration by supporting vulnerable groups, and solidarity through partnerships with social organizations. In addition, the group identifies the communities affected by its activities in each municipality or geographical area where it operates and establishes specific interaction processes to address their needs and concerns.

## Impact, risk and opportunity management

### S3-1: Policies related to affected communities

**FCC enviro** recognizes the impact of its operations on communities and the importance of managing this relationship effectively. An analysis of impacts, risks and opportunities related to communities is carried out, and the social value of the services that the company provides, such as cleaning and waste management, maintenance of green areas, sewage, etc., which are essential for urban development, is recognized.

In addition, specific criteria are applied in different regions for the management of affected communities, including engagement with NGOs and other local institutions. This reflects a focus on interaction with communities and consideration of their welfare in the company’s operations.



Impact materiality

| Impact                                                                                                                                 | Horizon | Location       |
|----------------------------------------------------------------------------------------------------------------------------------------|---------|----------------|
| <b>Economic, social and cultural rights of communities</b>                                                                             |         |                |
| Promotion of healthier spaces and control of spread of disease because of the waste management and cleaning activities                 | Current | Own operations |
| Exposure of citizens to inconvenience or personal injury from the potential occurrence of traffic accidents involving company vehicles | Current | Own operations |
| <b>Civil and political rights of communities</b>                                                                                       |         |                |
| Promoting initiatives for the integration of vulnerable groups                                                                         | Current | Own operations |

Financial materiality

No risks or opportunities related to financially affected groups have been identified.

S3-2: Processes for engaging with affected communities about impacts

**FCC enviro** focuses on generating a positive impact on local communities through various actions. FCC highlights the company’s commitment to the social welfare and development of the communities in which it operates.

Key actions include the creation of social and economic value, the promotion of knowledge through education and awareness, the promotion of social integration of vulnerable groups and participation in solidarity initiatives. In addition, it emphasizes the importance of local management to maximize positive impact and collaboration with various institutions and organizations to achieve these objectives.

Regarding the economic resources allocated by the company to all these actions described above, the total figures for donations, sponsorships and contributions to different associations in 2024 are as follows:

| Donations, sponsorships and other financial contributions from FCC enviro | Year 2023 (in euro) | Year 2024 (in euro) |
|---------------------------------------------------------------------------|---------------------|---------------------|
| Donations to non-profit organizations and foundations                     | 285,168.92          | 380,007.30          |
| Sponsorships                                                              | 873,795.55          | 1,219,731.51        |
| Contributions to associations                                             | 566,666.40          | 987,619.16          |
| Other                                                                     | 39,301.29           | 94,282.18           |
| <b>Total</b>                                                              | <b>1,764,932.16</b> | <b>2,681,640.14</b> |

S3-3: Processes for remediate negative impact and channels for affected communities to raise concerns

**FCC enviro** is committed to minimizing and repairing the negative impacts of its activities, maintaining an open dialogue with the affected groups. To repair impact, the company has formal and informal mechanisms that favor the detection, containment, investigation of causes, implementation of corrective measures, monitoring of effectiveness and transparent communication with the communities. For this purpose, there are several communication



channels, such as the contact channel through the corporate website or by direct communication through the interlocutors and those responsible for each geographical platform. **FCC enviro** stands out for its commitment to continuous improvement and works notably on the efficient treatment and resolution of all negative incidents detected.

### S3-4: Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

**FCC enviro** adopts measures that are specific and proportional to the severity of the impact. Our approach focuses on transparency, fairness and seeking solutions that minimize harm and promote remediation.

## Metrics and targets

### S3-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

**FCC enviro** does not have targets in this regard.





# ESRS S4

## CONSUMERS AND END-USERS

- 1 | Strategy
- 2 | Impact, risk and opportunity management
- 3 | Metrics and targets



# Strategy

## ESRS 2 SBM-2: Interests and views of stakeholders

Customers are one of **FCC enviro** ‘s main priorities, the business model based on public-private collaboration makes it essential for the company to maintain a constant relationship with its customers. **FCC enviro** is constantly working to offer the best services for citizens benefiting from cleaning and maintenance services in urban environments and the highest quality in waste management and cleaning for our private and industrial customers. That is why we have implemented communication channels to ensure more fluid interaction and a quick response to the queries and needs of our customers, always maintaining a high-quality service.

Each of the company’s geographic platforms has quality and customer satisfaction management systems in place, focused on continually improving the service offered. The quality and efficiency of customer service is regularly assessed to ensure continuous improvement and compliance with the highest quality standards.

## ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

Derived from the double materiality analysis, the risks, impacts and opportunities related to consumers and end-users are described below, unchanged from previous years:

## Impact materiality

| Impact                                                                                               | Horizon | Location       |
|------------------------------------------------------------------------------------------------------|---------|----------------|
| <b>Privacy</b>                                                                                       |         |                |
| Exposure of consumers’ and end-users’ private data, due to the management and storage of information | Current | Own operations |

## Financial materiality

No risks or opportunities related to financial consumers and end-users have been identified.

# Impact, risk and opportunity management

## S4-1: Policies related to consumers and end-users

**FCC enviro** has the ISO 9001 Quality Management standard certified in its activities. Each certified entity has a Quality Policy signed at the highest level of management where the basis for action in this area are established and the conformity of the products and services provided are defined. **FCC enviro** has the ISO 9001 present in all countries except for USA.



S4-2: Processes for engaging with value chain workers about impacts

**FCC enviro** recognizes the importance of effective communication with its customers and end users to ensure the quality of its services. Always guaranteeing the protection of personal data and the incorporation of the best available technology in terms of information security. To this end, FCC has established various channels of dialogue adapted to each region where it operates. These channels include:

In Atlantic

- Use of the VISION application to manage service incidents and customer complaints.
- Citizen call centers.
- Conducting satisfaction surveys across multiple platforms.

In the UK

- Availability of a website with options for direct contact with the company.

In Central and Eastern Europe

- Implementation of country-specific websites with direct contact information.
- Assignment of customer service representatives in each country.
- Use of social networks to facilitate the management of complaints and claims.

In the United States

- Use of an external computer system for customer service.

In summary, **FCC enviro** employs multiple communication tools and channels to ensure efficient interaction with its customers, citizens and end-users of services and to address their concerns effectively.

S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

The way in which customer queries and complaints are resolved varies according to the nature of each case. However, in all regions where we operate, the standard procedure involves classifying, accepting and handling each complaint appropriately. Some complaints, such as those related to service issues or inefficient collections, are resolved immediately. Others, however, require more in-depth corrective action to ensure a complete and satisfactory resolution.

Below is a breakdown of the number of complaints received handled and the average time taken to resolve them in recent years:

| Complaints and claims received |        | Complaints and claims handled |        | Average resolution time (days) |      |
|--------------------------------|--------|-------------------------------|--------|--------------------------------|------|
| 2023                           | 2024   | 2023                          | 2024   | 2023                           | 2024 |
| 9,129                          | 15,124 | 9,129                         | 15,124 | 8                              | 7    |



The increase in complaints and incidents received in 2024 compared to the previous year is mainly due to the greater need for emergency actions arising from climatic emergencies such as floods, especially in Spain and Central and Eastern Europe.

The data on complaints received, their typology, repetitiveness and other relevant data are analyzed in order to establish mechanisms that allow for an optimal resolution of the complaints and avoid their repetition in the future.

### S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

As mentioned above, **FCC enviro** uses a variety of tools and communication channels to ensure efficient interaction with its customers, citizens and end users of services and to address their concerns effectively. The adoption of measures is carried out at a local level and will depend in each case on the incident detected, and therefore there are no formal mechanisms in this regard.

## Metrics and targets

### S4-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

No targets related to this aspect are available.





# ESRS G1

## BUSINESS CONDUCT

- 1 | Governance
- 2 | Impact, risk and opportunity management
- 3 | Metrics and targets



Governance

ESRS 2 GOV-1: The role of the administrative, supervisory and management bodies

The **FCC enviro** Compliance Committee is a collegiate, internal and permanent high-level body, with autonomous powers of initiative and control, whose duties include being responsible for promoting an ethical culture throughout the organization and ensuring regulatory and normative compliance, both internally and externally, as assigned by the Board of Directors. To this end, it has been attributed as fundamental functions and competencies the monitoring and supervision of the ethics and compliance programs, as well as the Code of Ethics and Conduct, and the existing policies, standards, procedures and controls, aimed, among other objectives, at preventing illicit behavior.

Impact, risk and opportunity management

ESRS 2 IRO -1: Description of the processes to identify and assess material impacts, risks and opportunities

Derived from the double materiality analysis, the risks, impacts and opportunities related to business conduct employees are described below, unchanged from previous years:

Impact materiality

| Impact                                                                                                                                                                                                      | Horizon | Location       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------------|
| <b>Corporate culture</b>                                                                                                                                                                                    |         |                |
| Promoting responsible business conduct through the application of the FCC Compliance Model, generating a fairer, more equitable and sustainable business environment, and increasing stakeholder confidence | Current | Own operations |
| <b>Supplier relationship management</b>                                                                                                                                                                     |         |                |
| Promotion of sustainable practices among suppliers and contractors through the implementation of procurement policies and procedures                                                                        | Current | Own operations |
| <b>Fight against corruption</b>                                                                                                                                                                             |         |                |
| Strengthening the rule of law by promoting law enforcement and reducing impunity                                                                                                                            | Current | Own operations |
| Strengthening trust in public and private institutions by consumers, investors and other stakeholders                                                                                                       | Current | Own operations |
| Promotion of ethical behavior of affected parties through the company's management of incidents, with the application of corrective measures and sanctions                                                  | Current | Own operations |
| <b>Taxes</b>                                                                                                                                                                                                |         |                |
| Contribution to the financing of public services through the organization's tax payments                                                                                                                    | Current | Own operations |

Financial materiality

| Risk/Opportunity                                                                                                                    | Financial effects                                                    | Location       |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------|
| <b>Corporate culture</b>                                                                                                            |                                                                      |                |
| Opportunity - Eligibility for government grants and funding schemes and programs that promote sustainability in business activities | Additional income and access to alternative sources of funding       | Own operations |
| Opportunity - Establish agreements with other companies for the offer of complementary services                                     | Increased revenue because of attracting new customers                | Own operations |
| <b>Supplier relationship management</b>                                                                                             |                                                                      |                |
| Opportunity - Ensure a steady supply of high-quality products and services, and potential development of new products and solutions | Increased revenue from the development of new products and solutions | Own operations |
| <b>Fight against corruption</b>                                                                                                     |                                                                      |                |
| Risk - Potential weaknesses in internal controls, resulting in non-compliance not detected in a timely manner                       | Reputational damage and increased costs because of sanctions         | Own operations |
| Risk - Potential incidents of corruption, bribery or money laundering related to the company                                        | Reputational damage and increased costs because of sanctions         | Own operations |

## G1-1: Business conduct policies and corporate culture

The FCC Group’s Code of Ethics and Conduct is applicable to **FCC enviro** and its subsidiaries. It also establishes guidelines for conduct that guide the actions and behavior of our professionals in ethical, social and environmental matters. Its purpose is to promote that all the people linked to **FCC enviro** are guided by behavioral guidelines with the highest level of demand in the commitment to comply with laws, regulations, contracts, procedures and ethical principles.

The Code of Ethics and Conduct, together with the rest of the policies of the Compliance Model (<https://www.FCC.es/normativa>), constitute the main vehicle for the maintenance and transmission of FCC’s corporate culture.

**Our Mission:** To design, carry out and manage environmental services, integrated water management and the construction of major infrastructure works in an efficient and sustainable manner, in order to improve the lives of citizens.

**Our Values:** Results orientation, honesty and respect, rigour and professionalism, loyalty and commitment, and community welfare and development.



The Code of Ethics and Conduct enhances the corporate culture of the organization insofar as it has been formulated with the purpose of unifying and reinforcing its identity, culture and conduct guidelines. Our Code of Ethics and Conduct develops in a practical way the values shared in **FCC enviro**, strengthens a culture of compliance and supports the creation of long-term value. The policies and procedures related to the Compliance Model are:

- Code of Ethics and Conduct.
- Crime Prevention Manual.
- Compliance Policy.
- Anti-Corruption Policy.
- Compliance Partner Relationship Policy.
- Agent Policy.
- Gift Policy.
- Bid Policy.
- Competition Policy.
- Human Rights Policy.
- Protocol for the Prevention and Eradication of Harassment.
- Tax Compliance Policy.
- Internal Information System Policy.
- Equality, Diversity and Inclusion Policy.
- Rules of Procedure of the Compliance Committee.
- Internal Information System Procedure.
- Internal Investigations Protocol.

Throughout the year 2024, the following actions have been carried out in relation to the Compliance Model:

- Review of the Compliance Model by an external firm for an independent assessment of its maturity. As a result of this review, changes were made to the regulatory block and a Compliance Policy was approved of by the Group.
- Annual Monitoring of the Compliance Model by Internal Audit.
- Annual review of compliance risk assessment.
- Six-monthly self-assessment and certification in the compliance tool of the controls and processes designed to minimize compliance risks.
- Development of training actions in relation to the Compliance Model.

About the alert mechanisms referring to **FCC enviro** ‘s Compliance Model, the Whistleblowing Channel is the mechanism recognized by the Internal Information System Policy for stakeholders to make confidential communications regarding potentially irregular activities and conduct.



G1-2: Management of relationships with suppliers

The business conduct implemented in the company places the management of relations with our suppliers as an essential aspect. Our activity requires great diversity in the number and types of suppliers. At the end of 2024, **FCC enviro** had relationships with approximately 20,000 suppliers in all the geographies where we operate. The main suppliers are classified in the following sectors: waste management, fleet and machinery, fuel and energy, maintenance and repair services and spare parts and tools.

Policies regarding supplier relations are described in section S2-1 Policies with workers in the value chain.

About actions related to supplier management, **FCC enviro** has implemented an exhaustive supplier approval process that will continue to develop, adapt and incorporate sustainability criteria. This process requires the following information from each supplier:

- Signing of a Responsible Declaration, which addresses issues such as anti-corruption, receiving and giving gifts, conflicts of interest and respect for fundamental human rights.

- Responses to a series of questionnaires assessing social, environmental and governance criteria, some of which are necessary to obtain a positive assessment in the accreditation process.

Based on the information provided, suppliers are assessed, and an approval certificate is issued, with recommendations for improvement. Those suppliers with a high-risk assessment are subjected to a due diligence process to prevent contractual risks. Depending on the results of this process, a decision is taken on whether to approve the supplier, after establishing the appropriate measures and actions.

The main objective in this field is the updating of the supplier tool with a new one updated to the future requirements in this field and applicable to all geographies.

G1-3: Prevention and detection of corruption and bribery

In order to prevent the occurrence of practices related to corruption and bribery, we have implemented a Compliance Model with a special focus on mitigating the risk of corruption and bribery. Within the documentation that supports the Compliance Model, the following policies, all of which have been

- approved by the Board of Directors, stand out:
- **Code of Ethics and Conduct:** Establishes the principle of zero tolerance and expressly prohibits influencing the will of third parties with the aim of obtaining advantages, favorable treatment or benefits.
  - **Anti-Corruption Policy:** Defines the principles applicable in the Group with the aim of preventing corruption, thus complementing and extending the provisions of the Code of Ethics and Conduct.
  - **Gift Policy:** This establishes the definition and principles relating to the giving or acceptance of gifts in the FCC Group, which must be observed by all members of the company.

Detections of possible irregularities are reported through the Whistleblowing Channel. These are handled by the Compliance Committee, together with **FCC enviro** 's Compliance Officer, who acts independently and objectively and reports periodically to the Board of Directors, through the Audit and Compliance Committee, including possible reports related to corruption and bribery.



During 2024, the actions in relation to the prevention of corruption and bribery have been training aimed at all its employees, in the different geographical operating platforms, and with a special focus on executives (including members of the Board of Directors and senior management), middle management and technicians. Thus, during 2024, training was given on “Zero tolerance for corruption”, “Awareness of the Code of Ethics and Conduct”, “Conflicts of interest” and “Code of Ethics and Conduct”.

Likewise, the **FCC enviro** Compliance Model has been approved and is implemented in all of FCC’s wholly owned companies and throughout 2024, significant progress has been made in the approval of a Compliance Model in investees and joint ventures.

The compliance risk assessments have been reviewed and updated, identifying the main risks and assessing the likelihood and impact, to finally obtain a matrix of risks and controls that are self-assessed every six months by the persons responsible for implementing and carrying out these controls. These self-assessments provide information on the level of implementation of these controls.

From the third line of defense, the Internal Audit Department has carried out a review of the Compliance Model to verify the correct development and progress of the compliance management system in **FCC enviro**.

## Metrics and targets

### G1-4: Incidents of corruption or bribery

Throughout 2024, there is no record of any corruption and bribery cases materializing at **FCC enviro**.

### G1-5: Political impact and lobbying activities

**FCC enviro** fosters a transparent relationship with the public administrations of all the geographical platforms where we operate. This is key to the correct development of our citizen services activity, and we collaborate with the administrations in any process that may be required, sharing our experience in public service.

At the same time, we actively participate in forums, trade fairs, associations and expert groups to defend the company’s interests and move towards new services that favor environmental, social and good governance sustainability. **FCC enviro** collaborated with more than 45 sector associations, forums and expert groups in 2024.

### G1-6: Payment practices

During 2024, the average payment period to suppliers of **FCC enviro**, understood as the time elapsed from the delivery of goods or provision of services by the supplier to the payment of the transaction, was 34 days, while in 2023 it was 53 days. The percentage of invoices paid in a period shorter than the established maximum out of the total number of invoices paid in 2024 was 96%.



# ANNEX 1 CONTENTS OF THE REPORT

| ESRS                                           |         | Description                                                                                                                         | Page      | Comments                                                    |
|------------------------------------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------------------------|
| <b>ESRS 2 - General disclosures</b>            |         |                                                                                                                                     |           |                                                             |
| <b>Basis for elaboration</b>                   |         |                                                                                                                                     |           |                                                             |
| ESRS 2                                         | BP - 1  | General basis for preparation of sustainability statements                                                                          | <u>09</u> |                                                             |
| ESRS 2                                         | BP - 2  | Disclosures in relation to specific circumstances                                                                                   | <u>09</u> |                                                             |
| <b>Governance</b>                              |         |                                                                                                                                     |           |                                                             |
| ESRS 2                                         | GOV - 1 | The role of the administrative, management and supervisory bodies                                                                   | <u>10</u> |                                                             |
| ESRS 2                                         | GOV - 2 | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies | <u>10</u> |                                                             |
| ESRS 2                                         | GOV - 3 | Integration of sustainability-related performance in incentive schemes                                                              | <u>11</u> | We do not have incentive systems related to sustainability. |
| ESRS 2                                         | GOV - 4 | Statement on due diligence                                                                                                          | <u>11</u> |                                                             |
| ESRS 2                                         | GOV - 5 | Risk management and internal controls over sustainability reporting                                                                 | <u>12</u> |                                                             |
| <b>Strategy</b>                                |         |                                                                                                                                     |           |                                                             |
| ESRS 2                                         | SBM - 1 | Strategy, business model and value chain                                                                                            | <u>13</u> |                                                             |
| ESRS 2                                         | SBM - 2 | Interests and views of stakeholders                                                                                                 | <u>13</u> |                                                             |
| ESRS 2                                         | SBM - 3 | Material impacts, risks and opportunities and their interaction with strategy and business model                                    | <u>14</u> |                                                             |
| <b>Impact, risk and opportunity management</b> |         |                                                                                                                                     |           |                                                             |
| ESRS 2                                         | IRO - 1 | Description of the process to identify and assess material impacts, risks and opportunities                                         | <u>14</u> |                                                             |
| ESRS 2                                         | IRO - 2 | Disclosure requirements in ESRS covered by the undertaking's sustainability statement                                               | <u>07</u> |                                                             |

|                                                |         |                                                                                                               |           |                                                                                                                                                                 |
|------------------------------------------------|---------|---------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ESRS E1 - Climate change</b>                |         |                                                                                                               |           |                                                                                                                                                                 |
| <b>Governance</b>                              |         |                                                                                                               |           |                                                                                                                                                                 |
| ESRS 2                                         | GOV - 3 | Integration of sustainability-related performance in incentive schemes                                        | <u>17</u> | We do not have incentive systems related to sustainability.                                                                                                     |
| <b>Strategy</b>                                |         |                                                                                                               |           |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 1  | Transition plan for climate change mitigation                                                                 | <u>17</u> |                                                                                                                                                                 |
| ESRS 2                                         | SBM - 3 | Material impacts, risks and opportunities and their interaction with strategy and business model              | <u>21</u> |                                                                                                                                                                 |
| <b>Impact, risk and opportunity management</b> |         |                                                                                                               |           |                                                                                                                                                                 |
| ESRS 2                                         | IRO - 1 | Description of the processes to identify and assess material climate-related impacts, risks and opportunities | <u>22</u> |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 2  | Policies related to climate change mitigation and adaptation                                                  | <u>24</u> |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 3  | Actions and resources in relation to climate change policies                                                  | <u>24</u> |                                                                                                                                                                 |
| <b>Metrics and targets</b>                     |         |                                                                                                               |           |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 4  | Targets related to climate change mitigation and adaptation                                                   | <u>27</u> |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 5  | Energy consumption and mix                                                                                    | <u>27</u> |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 6  | Gross scopes 1, 2, 3 and total GHG emissions                                                                  | <u>28</u> |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 7  | GHG removals and GHG mitigation projects financed through carbon credits                                      | <u>30</u> |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 8  | Internal carbon pricing                                                                                       | <u>30</u> |                                                                                                                                                                 |
| ESRS E1                                        | E1 - 9  | GHG removals and GHG mitigation projects financed through carbon credits                                      |           | Information is omitted in accordance with the transitional provisions of Appendix C List of phased-in information requirements of "ESRS 1 General Requirements" |

# ANNEX 1 CONTENTS OF THE REPORT

## ESRS E2 - Pollution

### Impact, risk and opportunity management

|                            |         |                                                                                                                 |           |                                                                                                                                                                 |
|----------------------------|---------|-----------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ESRS 2                     | IRO - 1 | Description of the processes to identify and assess material pollution-related impacts, risks and opportunities | <u>33</u> |                                                                                                                                                                 |
| ESRS E2                    | E2 - 1  | Policies related to pollution                                                                                   | <u>34</u> |                                                                                                                                                                 |
| ESRS E2                    | E2 - 2  | Actions and resources related to pollution                                                                      | <u>34</u> |                                                                                                                                                                 |
| <b>Metrics and targets</b> |         |                                                                                                                 |           |                                                                                                                                                                 |
| ESRS E2                    | E2 - 3  | Targets related to pollution                                                                                    | <u>35</u> |                                                                                                                                                                 |
| ESRS E2                    | E2 - 4  | Pollution of air, water and soil                                                                                | <u>36</u> |                                                                                                                                                                 |
| ESRS E2                    | E2 - 5  | Substances of concern and substances of very high concern                                                       | <u>36</u> |                                                                                                                                                                 |
| ESRS E2                    | E2 - 6  | Anticipated financial effects from pollution-related impacts, risks and opportunities                           | <u>36</u> | Information is omitted in accordance with the transitional provisions of Appendix C List of phased-in information requirements of “ESRS 1 General Requirements” |

## ESRS E3 - Water and marine resources

### Impact, risk and opportunity management

|                            |         |                                                                                                                                  |           |  |
|----------------------------|---------|----------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| ESRS 2                     | IRO - 1 | Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities | <u>38</u> |  |
| ESRS E3                    | E3 - 1  | Policies related to water and marine resources                                                                                   | <u>38</u> |  |
| ESRS E3                    | E3 - 2  | Actions and resources related to water and marine resources                                                                      | <u>39</u> |  |
| <b>Metrics and targets</b> |         |                                                                                                                                  |           |  |
| ESRS E3                    | E3 - 3  | Targets related to water and marine resources                                                                                    | <u>39</u> |  |
| ESRS E3                    | E3 - 4  | Water consumption                                                                                                                | <u>39</u> |  |

## SRS E4 - Biodiversity and ecosystems

### Strategy

|         |         |                                                                                                  |           |  |
|---------|---------|--------------------------------------------------------------------------------------------------|-----------|--|
| ESRS E4 | E4 - 1  | Transition plan and consideration of biodiversity and ecosystems in strategy and business model  | <u>41</u> |  |
| ESRS 2  | SBM - 3 | Material impacts, risks and opportunities and their interaction with strategy and business model | <u>41</u> |  |

### Impact, risk and opportunity management

|         |         |                                                                                                                              |           |  |
|---------|---------|------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| ESRS 2  | IRO - 1 | Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities | <u>41</u> |  |
| ESRS E4 | E4 - 2  | Policies related to biodiversity and ecosystems                                                                              | <u>42</u> |  |
| ESRS E4 | E4 - 3  | Actions and resources related to biodiversity and ecosystems                                                                 | <u>42</u> |  |

### Metrics and targets

|         |        |                                                              |           |  |
|---------|--------|--------------------------------------------------------------|-----------|--|
| ESRS E4 | E4 - 4 | Targets related to biodiversity and ecosystems               | <u>42</u> |  |
| ESRS E4 | E4 - 5 | Impact metrics related to biodiversity and ecosystems change | <u>42</u> |  |

## ESRS E5 - Resource use and circular economy

### Impact, risk and opportunity management

|         |         |                                                                                                                                         |           |  |
|---------|---------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| ESRS 2  | IRO - 1 | Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities | <u>44</u> |  |
| ESRS E5 | E5 - 1  | Policies related to resource use and circular economy                                                                                   | <u>44</u> |  |
| ESRS E5 | E5 - 2  | Actions and resources related to resource use and circular economy                                                                      | <u>45</u> |  |

### Metrics and targets

|         |        |                                                          |           |  |
|---------|--------|----------------------------------------------------------|-----------|--|
| ESRS E5 | E5 - 3 | Targets related to resource use and the circular economy | <u>46</u> |  |
| ESRS E5 | E5 - 4 | Resource inflows                                         | <u>47</u> |  |
| ESRS E5 | E5 - 5 | Resource outflows                                        | <u>47</u> |  |

# ANNEX 1 CONTENTS OF THE REPORT

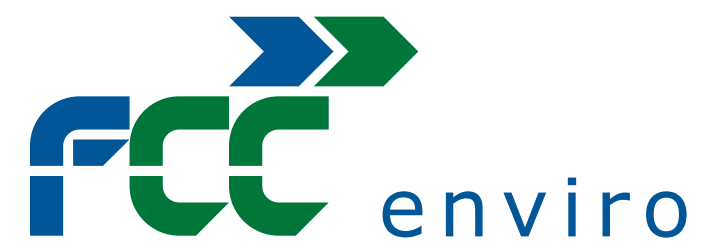
| ESRS S1 - Own workforce                 |         |                                                                                                                                                                                                |           |
|-----------------------------------------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Strategy                                |         |                                                                                                                                                                                                |           |
| ESRS 2                                  | SBM - 2 | Interests and views of stakeholders                                                                                                                                                            | <u>52</u> |
| ESRS 2                                  | SBM - 3 | Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                               | <u>53</u> |
| Impact, risk and opportunity management |         |                                                                                                                                                                                                |           |
| ESRS S1                                 | S1 - 1  | Policies related to own workforce                                                                                                                                                              | <u>54</u> |
| ESRS S1                                 | S1 - 2  | Processes for engaging with own workforce and workers' representatives about impacts                                                                                                           | <u>54</u> |
| ESRS S1                                 | S1 - 3  | Processes to remediate negative impacts and channels for own workforce to raise concerns                                                                                                       | <u>55</u> |
| ESRS S1                                 | S1 - 4  | Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions | <u>56</u> |
| Metrics and targets                     |         |                                                                                                                                                                                                |           |
| ESRS S1                                 | S1 - 5  | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                               | <u>58</u> |
| ESRS S1                                 | S1 - 6  | Characteristics of the undertaking's employees                                                                                                                                                 | <u>58</u> |
| ESRS S1                                 | S1 - 9  | Diversity metrics                                                                                                                                                                              | <u>61</u> |
| ESRS S1                                 | S1 - 10 | Adequate wages                                                                                                                                                                                 | <u>61</u> |
| ESRS S1                                 | S1 - 11 | Social protection                                                                                                                                                                              | <u>61</u> |
| ESRS S1                                 | S1 - 12 | Persons with disabilities                                                                                                                                                                      | <u>61</u> |
| ESRS S1                                 | S1 - 13 | Training and skills development metrics                                                                                                                                                        | <u>62</u> |

| ESRS S1                              | S1 - 14 | Health and safety metrics                                                                                                                                                                                 | <u>62</u> |
|--------------------------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ESRS S1                              | S1 - 15 | Work-life balance metrics                                                                                                                                                                                 | <u>64</u> |
| ESRS S1                              | S1 - 16 | Remuneration metrics (pay gap and total remuneration)                                                                                                                                                     | <u>64</u> |
| ESRS S1                              | S1 - 17 | Incidents, complaints and severe human rights impacts                                                                                                                                                     | <u>65</u> |
| ESRS S2 - Workers in the value chain |         |                                                                                                                                                                                                           |           |
| Strategy                             |         |                                                                                                                                                                                                           |           |
| ESRS 2                               | SBM - 2 | Interests and views of stakeholders                                                                                                                                                                       | <u>70</u> |
| ESRS 2                               | SBM - 3 | Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                                          | <u>70</u> |
| ESRS S2                              | S2 - 1  | Policies related to value chain workers                                                                                                                                                                   | <u>71</u> |
| ESRS S2                              | S2 - 2  | Processes for engaging with value chain workers about impacts                                                                                                                                             | <u>71</u> |
| ESRS S2                              | S2 - 3  | Processes to remediate negative impacts and channels for value chain workers to raise concerns                                                                                                            | <u>72</u> |
| ESRS S2                              | S2 - 4  | Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action | <u>72</u> |
| Metrics and targets                  |         |                                                                                                                                                                                                           |           |
| ESRS S2                              | S2 - 5  | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                                          | <u>72</u> |

# ANNEX 1 CONTENTS OF THE REPORT

| ESRS S3 - Affected communities          |         |                                                                                                                                                                                                              |           |
|-----------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Strategy                                |         |                                                                                                                                                                                                              |           |
| ESRS 2                                  | SBM - 2 | Interests and views of stakeholders                                                                                                                                                                          | <u>74</u> |
| ESRS 2                                  | SBM - 3 | Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                                             | <u>74</u> |
| Impact, risk and opportunity management |         |                                                                                                                                                                                                              |           |
| ESRS S3                                 | S3 - 1  | Policies related to affected communities                                                                                                                                                                     | <u>74</u> |
| ESRS S3                                 | S3 - 2  | Processes for engaging with affected communities about impacts                                                                                                                                               | <u>75</u> |
| ESRS S3                                 | S3 - 3  | Processes to remediate negative impacts and channels for affected communities to raise concerns                                                                                                              | <u>75</u> |
| ESRS S3                                 | S3 - 4  | Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions | <u>76</u> |
| Metrics and targets                     |         |                                                                                                                                                                                                              |           |
| ESRS S3                                 | S3 - 5  | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                                             | <u>76</u> |
| ESRS S4 - Consumers and end-users       |         |                                                                                                                                                                                                              |           |
| Strategy                                |         |                                                                                                                                                                                                              |           |
| ESRS 2                                  | SBM - 2 | Interests and views of stakeholders                                                                                                                                                                          | <u>78</u> |
| ESRS 2                                  | SBM - 3 | Material impacts, risks and opportunities and their interaction with strategy and business model                                                                                                             | <u>78</u> |
| Impact, risk and opportunity management |         |                                                                                                                                                                                                              |           |
| ESRS S4                                 | S4 - 1  | Policies related to consumers and end-users                                                                                                                                                                  | <u>78</u> |

| ESRS S4                                 | S4 - 2  | Processes for engaging with consumers and end-users about impacts                                                                                                                                                  | <u>79</u> |
|-----------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ESRS S4                                 | S4 - 3  | Processes to remediate negative impacts and channels for consumers and end-users to raise concerns                                                                                                                 | <u>79</u> |
| ESRS S4                                 | S4 - 4  | Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions | <u>80</u> |
| Metrics and targets                     |         |                                                                                                                                                                                                                    |           |
| ESRS S4                                 | S4 - 5  | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities                                                                                   | <u>80</u> |
| ESRS G1 - Business conduct              |         |                                                                                                                                                                                                                    |           |
| Governance                              |         |                                                                                                                                                                                                                    |           |
| ESRS 2                                  | GOV - 1 | The role of the administrative, supervisory and management bodies                                                                                                                                                  | <u>82</u> |
| Impact, risk and opportunity management |         |                                                                                                                                                                                                                    |           |
| ESRS 2                                  | IRO - 1 | Description of the processes to identify and assess material impacts, risks and opportunities                                                                                                                      | <u>82</u> |
| ESRS G1                                 | G1 - 1  | Business conduct policies and corporate culture                                                                                                                                                                    | <u>83</u> |
| ESRS G1                                 | G1 - 2  | Management of relationships with suppliers                                                                                                                                                                         | <u>85</u> |
| ESRS G1                                 | G1 - 3  | Prevention and detection of corruption and bribery                                                                                                                                                                 | <u>85</u> |
| Metrics and targets                     |         |                                                                                                                                                                                                                    |           |
| ESRS G1                                 | G1 - 4  | Incidents of corruption or bribery                                                                                                                                                                                 | <u>86</u> |
| ESRS G1                                 | G1 - 5  | Political influence and lobbying activities                                                                                                                                                                        | <u>86</u> |
| ESRS G1                                 | G1 - 6  | Payment practices                                                                                                                                                                                                  | <u>86</u> |



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