



Sustainability Report 2025



General Information

Climate Change

Pollution Prevention

Water and Marine Resources

Biodiversity and Ecosystems

Resource Use and Circular Economy

EU Taxonomy

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Atlantic Platform

With a history dating back to 1911 and operating in Spain (FCC Medio Ambiente and FCC Ambito), Portugal (FCC Meio Ambiente), and France (FCC Environnement), offers a comprehensive range of environmental services designed to meet the current needs of cities, businesses, and communities. Its activities focus on waste collection, treatment, and disposal; street cleaning; sewer network maintenance; green space conservation; building and facility cleaning and maintenance; beach cleaning; energy efficiency services; industrial waste management; and contaminated soil remediation.

EUR 2,570 million in revenue
 41,237 employees
 3 countries

United Kingdom Platform

FCC Environment UK is one of the leading environmental services providers in the United Kingdom, delivering municipal and industrial solutions with a strong focus on waste treatment, recycling, and energy recovery. We are positioned as leaders in the strategic energy recovery sector, with 9 facilities currently in operation and one more under construction. In addition, we continue to promote recycling and waste collection projects. In line with the development of this area of operation, in 2025 we acquired the Cumbria Waste group, expanding our geographical reach to the north of the country and broadening our range of municipal and commercial collection, recycling, and treatment products and services, thereby improving the value proposition for our customers.

EUR 1,019 million in revenue
 4,045 employees
 1 country

Central and Eastern Europe (CEE) Platform

FCC Environment CEE, under the slogan “Operating for the Future,” offers environmental solutions to public and private clients in multiple sectors across various European countries. The company has established itself as a strategic partner for companies seeking sustainable and efficient waste management, providing customized services tailored to our clients’ needs. Our activities include collection and treatment solutions for facility management waste, energy recovery, decontamination of polluted soil, and a wide range of environmental services aimed at improving our clients’ daily operations. Our capabilities are tailored to the needs of companies of different sizes and sectors, providing reliability, flexibility, and regional coverage that allows us to offer a local and consistent service.

EUR 680 million in revenue
 4,616 employees
 7 countries

Americas Platform

FCC Environmental Services provides municipal and industrial waste collection and recycling services in the United States, using innovative technologies to maximize efficiency and productivity. We use a fleet with a high percentage of ECO vehicles powered by gas, improving our offering compared to other competitors. We have experienced exponential growth in recent years, positioning us as one of the key players in the US market. In addition to waste collection, our activities include the treatment and recycling of municipal, industrial, and construction and demolition waste. Since 2025, we have been present in the energy recovery sector with the acquisition of two Energy from Waste facilities in Florida, which together will recover more than 1.6 million tons of waste per year. We are advancing our corporate goal of promoting energy recovery as an alternative to landfill disposal of non-recyclable waste.

EUR 470 million in revenue
 1,677 employees
 1 country



Our commitment to sustainability goes one step further in 2025, aligning our new acquisitions with existing roadmaps such as the decarbonization plan, bringing together and standardizing the efforts of all platforms, and promoting sustainable growth in line with the trends and demands of our stakeholders.



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Key figures



General values

Serving since **1911**

Nearly **80 million inhabitants** served in **12 countries**

Turnover of **EUR 4,740 million** (+9% vs. 2024)

EBITDA of **EUR 790 million** (+8% vs. 2024)

FCCenviro is positioned among the **TOP 10** leading companies in its sector worldwide and ranks within the **TOP 5** at the European level

We carried out a rebranding process in 2025, resulting in the creation of our **new corporate identity: FCCenviro**



Environmental variables

Over **860 waste treatment** facilities managed and **23,871 vehicles** in our fleet

4,668 Sustainable vehicles ECO+ZERO (19.56% of the fleet vs 18.56% 2024)

Increase in EfW electricity generation **1,953 GWh** in 2025 Vs 1,355 GWh in 2024 (operational scope)

+26 million tons of waste managed

Board approval of the **Decarbonization Roadmap:** measurable progress across waste valorization, fleet sustainability, landfill degasification and renewable energy consumption

Sustainability Ratings and Certifications: Improved **EcoVadis** Rating and increased scope of ISO coverage



Social magnitudes

51,575 people employed (+2.7% vs. 2024)

83.65% permanent contracts (85.69% in 2024)

472,567 hours of training in 2025 (+35% vs. 2024)

3.94% workforce with different skills (3.97% in 2024)

Reinforcement of our preventive culture through a strategic **Health & Safety plan** in Spain

FLIP program launched to strengthen talent attraction, retention and international mobility



Governance, consumers and customers

Full implementation of the **compliance model in the USA**

2nd edition **anticorruption training launch**

EUR 2,744,596 in donations, participation in associations and sponsorships



Sustainable financing and taxonomy

EUR 2.3 billion in green bonds from 2019

45.2% turnover aligned (44.5% 2024)

25.1% aligned CAPEX (23.3% 2024)

34.6% aligned OPEX (33.8% in 2024)



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Basis for elaboration

DR BP-1: General basis for preparation of the sustainability statements

This **FCCenviro** Sustainability Report presents the company's non-financial information for the period from 1 January to 31 December 2025. It includes consolidated information for all the geographical platforms where the company operates: Atlantic (Spain, Portugal and France), United Kingdom, Central and Eastern Europe, (Austria, Czechia, Slovakia, Hungary, Poland, Romania and Serbia) and the United States. Its main objective is to communicate our most significant impacts in the economic, environmental and social areas, including those related to Human Rights.

All the information, including the scope of consolidation, 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 ESRS introduced through the CSRD and amended by the Omnibus Directive, and in a complementary manner, according to the previous regulation on reporting non-financial information in Spain in accordance with Law 11/2018, of 28 December, on non-financial information and diversity.

The environmental, social and governance data correspond to the activities provided by the company within the perimeter over which operational control is available, including new acquisitions, until the end of 2025.

Non-financial reporting is considered essential to increase transparency and strengthen **FCCenviro's** corporate responsibility in relation to its social, environmental and governance impacts.

DR BP-2: Disclosures in relation to specific circumstances

Regarding estimates and uncertainty, those are the same as those used in the FCC Group's 2025 non-financial report. Decimal rounding has been applied to adapt the information to the document format. Therefore, there may be minor deviations in the quantitative information tables presented. In cases where information is unavailable, depends on a third party or includes the supply chain and there is a gap in information, linear approximations are used.

We do not have specific reporting requirements under local legislation or other reporting regimes in 2025. The financial implications of environmental impacts, risks and opportunities identified have not been reflected in the analysis.

The determination of indicators to cover the necessary information has been made based on the results of the double materiality analysis process (**DR 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 does not include upstream or downstream stages of our value chain, but our own operation.





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Governance

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

In its commitment to fostering a common and responsible corporate culture, **FCCenviro** has the following corporate governance structure, which is fundamental for strategic and efficient decision-making. During 2025, there has been a change in the shareholding structure and CPPIB has acquired an additional 25% stake in **FCCenviro**. The shareholding structure is now distributed as follows:

Shareholding

- » Fomento de Construcciones y Contratas, S.A.: **50.01%**.
- » Canada Pension Plan Investment Board (CPP Investments): **49.99%**.

Board of Directors

Despite the significant change in shareholding, the functions of the various management committees have not changed and remain the same as last year:

- » **Audit and Compliance Committee:** Its main function is to oversee internal control, audit, and risk-management systems; evaluate and supervise the compliance model and codes of conduct; and report to the Board of Directors.
- » **Investment and Strategy Committee:** Responsible for analyzing and making decisions on investments and other financial instruments.
- » **Sustainability and Human Resources Committee:** Its primary purpose is to report to the Board on non-financial matters and human-resources management issues, and to provide advisory support to the Board of Directors.

Members of the Board of Directors

In 2025 the Board of Directors of **FCCenviro** is made up of nine members, five men and four women (44.4%), two of whom are independent directors (22.2%) and the rest are proprietary directors (78.8%). The Board has members of Spanish, Mexican, Serbian and French nationality.

All members have extensive experience in the sector, in the services provided, and in the geographic areas in which the company operates. In addition, each year the members of the Board of Directors are internally evaluated, following the FCC Group model, based on the efficiency of their performance, determining whether any shortcomings or areas for improvement exist in the execution of their duties.

The composition of the Board of Directors, along with their profile and appointment dates, is presented 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
Sabrina Georgette Soussan	Director	2025

Although employee legal representatives do not hold seats on the Board of Directors, in accordance with Spanish legislation and following the FCC Group’s governance model, the Board Regulations include, among the general obligations of directors, the duty to reconcile the interests of the Company with the legitimate interests of its employees, suppliers, customers, and other stakeholders who may be affected by the Company’s activities.

DR 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 2025, the Board of Directors has been informed of the following topics in relation to sustainability:

- » Approval of the **FCCenviro** Sustainability Statement.
- » Monitoring sustainability indicators.
- » Updates on the **FCCenviro** Decarbonization Roadmap.
- » Approval of actions to adapt to new legislative developments in the field of sustainability.
- » Presentation of the results of the analysis of the preventive culture and approval of the action plan for the improvement of occupational risk prevention.
- » Employee engagement survey results.
- » Sustainability Rating results.



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DR 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 2025, the overall remuneration of the management team of **FCCenviro** amounted to 1,402 thousand euros compared to 1,106 thousand euros in 2024.

In addition, 332 thousand euros were accrued in 2025 compared to 311 thousand euros in 2024 as per diem in favor of the Administrative Body of **FCCenviro**.

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.

DR GOV-4: Statement on sustainability due diligence

FCCenviro 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, **FCCenviro** 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 a Whistleblowing Channel for expressing doubts and reporting irregularities or infractions related to the company’s operations. Communications are managed, investigated and responded to according to established procedures. In 2025, as in the previous year, no communication was received that resulted in a violation of fundamental rights and freedoms by **FCCenviro**.

FCCenviro works alongside the FCC Group and other business areas on a common methodology for structuring the due diligence process to manage impacts, risks, and opportunities related to human rights and responsible supply chain management, including identification, validation, analysis, action planning, and monitoring.

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

Risk management is an integrated process within **FCCenviro** and is driven directly by the Board of Directors. The sustainability risk-management process is carried out continuously, assessing each risk event based on probability and impact criteria.







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DR SBM-2: Interests and views of stakeholders

Stakeholder communication is a key pillar for organizations that prioritize transparency and sustainability. Establishing effective channels of engagement with employees, customers, communities, and shareholders not only reflects an ethical commitment, but is also essential to ensuring long-term success. **FCCenviro** recognizes the importance of identifying its stakeholders and fostering continuous dialogue as the foundation for building strong, trusting relationships.

To achieve this, we have established specific and effective communication mechanisms and channels, including corporate applications such as FCC One and FCC 360, corporate websites, social-media platforms such as YouTube, X, Instagram and LinkedIn, and participation in sector events. These initiatives demonstrate a proactive approach to cultivating trust-based and transparent relationships, while capturing stakeholder expectations, perspectives, and needs to ensure ongoing, mutually beneficial collaboration.

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

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



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

The European Commission, through the CSRD (Corporate Sustainability Reporting Directive) and the Omnibus package, 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, **FCCenviro** has carried out a Double materiality Analysis.

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

The process for identifying and assessing material IROs has been specifically defined for the preparation of the Sustainability Report. In this context, the FCC Group has not yet integrated this analysis into its general management processes or global risk management system, nor has it established internal control procedures.

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 assessment:

Impact materiality



Financial materiality



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1. Understanding the context: During the first phase, a detailed analysis of the context in which the organization operates was carried out. This analysis included the company's operations, the value chain, analysis of geographies and the regulatory and standards context. From this exercise, the key factors influencing economic, social and environmental performance were identified, as well as the main stakeholders involved. The understanding gained at this stage has been essential to ensure that the approach of the double materiality study is aligned with the strategic and operational reality from the beginning of the process.

2. Review and identification of impacts, risks and opportunities: In terms of impact materiality, an analysis has been carried out to identify the actual and potential effects - both positive and negative - that the activities generate on different stakeholders, including staff, suppliers and customers. On the other hand, with regard to financial materiality, various risks and opportunities (R&O) have been identified that could arise in the environment and have relevant repercussions. All this process involved the participation of key personnel of the organization, whose contribution has been essential to validate the risks and opportunities detected.

3. Impact assessment: The impact materiality assessment was carried out in coordination with the sustainability teams of each Group Business Area and with relevant corporate officers, following the criteria established in the applicable regulations to ensure methodological consistency. In the first stage, qualitative variables were defined based on the scale, scope and irremediable nature of the impact (positive or negative, current or potential), which enabled the severity of the impact to be classified. For potential impacts, a similar approach was applied considering the probability of occurrence, weighted according to time horizons: short, medium and long term. These variables were validated jointly with the responsible teams to ensure their alignment with the identified impacts. Finally, two heat maps representing the qualitative severity of the impacts were produced, considering different scenarios of irremediability and ensuring a comprehensive coverage of the possible cases.

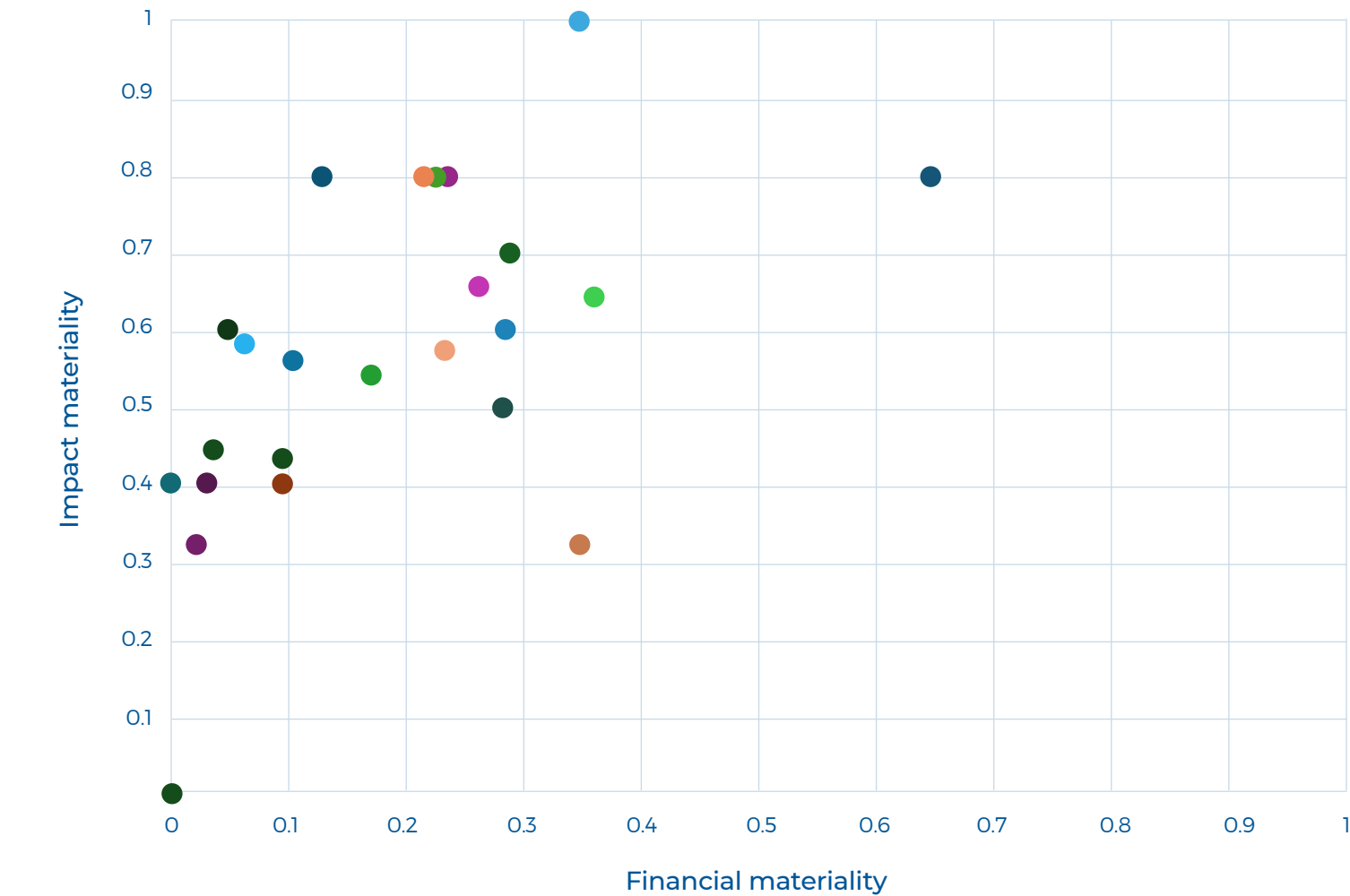
4. Assessment of risks and opportunities: As with the impacts, a direct consultation has been carried out for the assessment of risks and opportunities, in this case by the relevant identified staff. In this, the financial effect and likelihood of each variable is assessed. And, for the determination of financial materiality, a threshold has been established at which risks and opportunities are considered material, meaning those that could have a significant effect on the financial statements in the future.

5. Consolidation of results and materiality matrix: Once the issues relevant to **FCCenviro** have been identified in terms of impact and financial materiality, those that exceed the average score of the set of issues assessed in at least one of the two dimensions are considered material. In accordance with the criteria established by the ESRS, an issue is classified as material if it meets this threshold in any of the dimensions analyzed.

Beside, we present **FCCenviro's** double materiality matrix, which provides a consolidated view of the prioritized impacts, risks and opportunities.

DOUBLE MATERIALITY ANALYSIS RESULTS

FCCenviro



- Climate change adaptation

● Climate change mitigation

● Energy

● Pollution of air

● Pollution of water

● Pollution of soil

● Substances of concern + Substances of very high concern

● Microplastics

● Water consumption+ withdrawals

● Water discharges

● Direct impact drivers of biodiversity loss
- Impacts on the extent and condition of ecosystems

● Resources inflows, including resource use

● Resource outflows related to products and services

● Waste

● Working conditions

● Equal treatment and opportunities for all

● Privacy

● Working conditions - S2

● Privacy - S2
- Communities' economic, social and cultural rights

● Information-related impacts for consumers and/or end-users

● Personal safety of consumers and/or end-users

● Social Inclusion of Consumers and End Users

● Corporate culture

● Management of relationships with suppliers including payment practices

● Corruption and bribery



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Climate CHANGE

- 1 Governance
- 2 Strategy
- 3 Metrics and targets





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

As of the end of 2025, **FCCenviro** does not offer sustainability-related incentives in the remuneration of its senior executives, but there are incentives focused on reducing workplace accidents and other health and safety criteria. Additionally, selected objectives associated with the 2026-2030 Sustainability Strategy are reflected in the incentive schemes applicable to certain senior management positions.

Strategy

DR E1-1: Transition plan for Climate Change mitigation

FCCenviro is progressing along its climate roadmap, with defined ambition levels and emissions-reduction targets across all time horizons. Recent performance and short-term actions align with stakeholder expectations, while medium- and long-term goals support further geographic growth under a unified GHG accounting framework. The Board's approval strengthens the company's transition strategy, which will require over EUR 800 million in additional investment. Funding will be supported through EU Taxonomy alignment and sustainable financing tools. Our approach focuses on realistic, transparent and technically viable climate ambition. To ensure robust results, the study was structured in five phases, to enhance the outputs:

- 1. Market study and internal and external context in relation to climate change mitigation.
- 2. Updating 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.

Two categories of actions have been defined for the identified decarbonization levers. The first group includes “actionable” levers—initiatives that are technically and financially viable in the short to medium term and capable of generating value while reducing GHG emissions. The second group comprises “innovative” levers—actions that are either still too costly for large-scale deployment or whose technical feasibility and effectiveness have yet to be fully demonstrated. The levers are as follows:





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Operable levers

- 1. Landfill diversification:** This lever focuses on reducing the volume of waste sent to landfill, as the long-term decomposition of organic matter into methane results in significantly higher emissions than other treatment alternatives. In the coming years, we will continue the UK’s landfill-closure strategy, expand investment in treatment and recycling facilities across Europe to support the EU’s waste-diversion targets, and advance waste-to-energy solutions as a landfill alternative, in line with the EU waste-treatment hierarchy
- 2. Increased landfill gas capture:** In parallel, and in situations where waste cannot be redirected to alternative treatment processes, we will invest in technical upgrades to increase methane-capture rates and enable its use as a renewable fuel in engines or as a heat source in boilers. This lever is particularly relevant for our landfills in Central and Eastern Europe and Spain, where the greatest emissions-reduction potential exists. Our UK sites already demonstrate strong performance in methane management, with an average capture rate above 75% across the portfolio.
- 3. Renewable electricity consumption:** By progressively decarbonizing our electricity consumption, we continue to lower our overall GHG emissions. In recent years, we have deployed self-consumption solar installations across our contracts, and this rollout will continue in the coming years. This effort will be complemented by procuring electricity backed by renewable-origin guarantees to cover our demand as in UK and Austria already.

Innovative levers

- 1. Electrification of the fleet:** We will continue to develop lower-emission operational solutions and progressively electrify our fleet, following the approach we have applied historically whenever it is technically viable and economically sound. Alongside electrification, we will also rely on alternative low-carbon options such as CNG, HVO, and other fuels with lower net CO₂ emissions.
- 2. CO₂ capture and storages in energy recovery plants:** This lever requires significant further development before it becomes viable in the long term. CO₂ capture relies on technologies that extract carbon from the flue gases of energy-recovery plants, preventing its release into the atmosphere and reducing GHG emissions. However, its large-scale deployment depends on a mature transport infrastructure to keep operating costs manageable, as well as sufficient demand for the resulting byproduct. At present, in the regions where this level could generate value, neither the infrastructure nor the market maturity is yet at the required level.

The key objectives of each action are:

1. Landfill diversification

- » Reduce waste sent to landfill
- » Expand recycling and treatment infrastructure
- » Invest in waste-to-energy solutions
- » Support EU waste hierarchy

2. Increased landfill gas capture

- » Upgrade gas capture infrastructure
- » Deploy biogas recovery and energy generation systems
- » Target: 65% capture rate by 2030

3. Renewable electricity consumption

- » Deployment of on-site solar installations
- » Procurement of renewable electricity (100% already in UK and Austria)
- » Progressive rollout across all geographies

1. Fleet electrification

- » Progressive transition to electric vehicles
- » Use of transition fuels (CNG, HVO)
- » Deployment of charging infrastructure

2. Carbon capture (CCUS) in energy recovery plants

- » Capture CO₂ from flue residual gases
- » Dependent on infrastructure and market maturity
- » High long-term potential, especially in the UK



FCCenviro Global Net-Zero Roadmap, Scope 1-2 ktCO2e (2022-2050)

1. Case For Change

2. Implementation Priority

3. Innovation Priority



Maintain existing Spain and UK net-zero targets, with an ambition to set a global net-zero target in the future

Prioritize reducing landfill emissions through continued waste diversion and site closures while proactively increasing gas capture and green electricity purchasing

Explore customer willingness and required actions to systematically drive greater adoption of electric fleet and carbon capture. For remaining areas, wait until technology economics further develops



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During 2025 we have progressed as planned and implemented actions related to the defined levers, specifically the following:

Operable levers

1. Landfill diversification

» We have continued implementing our landfill-closure strategy and shifting our project portfolio towards recycling and treatment activities. This is reflected in the acquisition of Cumbria Waste UK in October 2025, a business focused on recycling and separated-fraction collection; the award of several “circular shop” contracts in the United Kingdom; and the new recycling contracts secured in Atlantic and CEE during 2025.

» We have continued with our strategic growth plan and the development of key contracts, acquiring two EfW facilities in the USA that together will prevent more than 1.6 million tons of mixed-fraction waste from being landfilled. The combined energy output of both facilities is close to 1,000 GWh of total energy generated.

» We are investing in the renovation of our own waste-treatment facilities, such as the refurbishment of our Himberg plant, scheduled for completion in 2027, which will ensure recyclability rates above 15%. In addition, throughout 2025 we have carried out upgrades in recycling plants in the Czech Republic, Poland, and the United Kingdom, as described in the corresponding chapters of this report.

With all these actions, although our emissions increase in the current year due to inorganic growth, over the full life cycle of waste the total long-term emissions are reduced compared with the alternative of landfilling. In addition, we support our clients in reducing their overall Scope-related emissions.

2. Increased landfill gas capture

» During 2025 we continued investing in operational improvements at our operational landfills, where we have the capacity to decide on capital investments. Specifically, we carried out upgrades in data collection at our landfills in the Czech Republic using drones and flow meters and invested in horizontal biogas-capture networks and the installation of several cogeneration units. These actions are

intended to be extended to our operations in additional Central and Eastern European countries with the objective of maximizing biogas capture and reducing emissions.

» In addition, we will ensure to reach a 65% methane-capture rate by 2030 in our operational landfills, thereby reducing CH₄ emissions, who’s global-warming potential is significantly higher than that of CO₂. This action significantly imprpoves magement of our landfills and acts as an essential component to ensure the proper treatment of waste that cannot be recovered through any other method.





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3. Renewable electricity consumption

- » At the corporate level, we are working together with the FCC Group to integrate renewable-origin electricity into the framework contracts for electricity purchased in Spain for the coming years. 100% of electricity consumption in the United Kingdom and Austria already comes from renewable source using green agreements.
- » Regarding self-generation, in Graz and Halbenrain (Austria), the roll-out of additional photovoltaic capacity is planned between 2025 and 2027. The installations completed to date have already delivered an 8% reduction in total electricity consumption. At our facility in Dolny Bar (Slovakia), photovoltaic systems have been commissioned that currently cover 100% of the electricity demand of the administrative buildings. These initiatives will continue to be scaled up as a core pillar of our 2026-2030 Strategy, reinforcing our commitment to sustainability, reducing energy dependency, and enhancing the resilience of our operations.

Innovative levers

1. Electrification of the fleet:

Our fleet consists of 23,871 vehicles (+1,152 vs. 2024), of which 4,668 are ECO or zero-emission models (+451 vs. 2024). Throughout 2025, we continued the progressive replacement of conventional vehicles with more sustainable alternatives, resulting in the acquisition of 451 new low-emission vehicles during the year. Notably, this includes 245 new electric vehicles, 126 natural gas vehicles, and 80 hybrids electric-gasoline models.

To support this transition, we have deployed charging infrastructure for both large vehicles, such as trucks, and passenger cars. During 2025, significant upgrades and adaptations of facilities were carried out across Central and Eastern Europe and the United Kingdom, ensuring the necessary operational readiness to accommodate the growing share of sustainable mobility in our fleet.

2. CO₂ capture and storages in energy recovery plants:

This technology remains a long-term strategic lever. We continue to monitor all emerging opportunities that may enable us to adopt and scale its implementation, while ensuring we are fully prepared for potential regulatory or policy changes that could accelerate its viability.





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

The impacts, risks and opportunities identified by **FCCenviro** 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
Adaptation to Climate Change		
Contribution to climate change adaptation through products and services	Current	Own operations, upstream value chain and downstream value chain
Climate Change Mitigation and Energy		
Contribution to climate change from Scope 1 and 2 emissions	Current	Own operations
Contribution to climate change from Scope 3 emissions	Current	Upstream and downstream value chain
Contribution to climate change mitigation as a result of renewable energy production	Current	Own operations

Financial materiality

Risk/Opportunity	Physical/ Transition	Financial effects	Location
Adaptation to Climate Change			
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 and upstream value chain
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
Opportunity - Customers place greater importance on carbon footprint.	Transition	Economic growth due to increased demand for services related to climate emergencies	Own operations downstream value chain
Risk - More restrictive parameters regarding GHG emissions.	Transition	Economic losses due to possible sanctions for non-compliance with GHG emission parameters	Own operations
Risk - Increasingly restrictive parameters for the awarding of contracts	Transition	Loss of competitiveness and increased costs due to non-compliance caused by the inclusion of restrictive requirements in contract awards	Own operations
Opportunity - Increased investor importance on carbon footprint and operational efficiency	Transition	Economic growth due to increased demand for information and management of GHG emissions	Own operations
Climate Change Mitigation and Energy			
Risk - Increased energy costs	Transition	Increased operational costs and loss of productivity due to higher energy prices, with possible impact on customers.	Own operations



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

In 2025, **FCCenviro** continued working in accordance with the methodology established in previous years, which remains unchanged for this reporting period. The main work carried out in 2025 regarding climate-related risks and opportunities has focused on improving the accuracy of the information used to determine the economic valuation of critical risks and opportunities, and on deepening the identification of new opportunities, particularly those linked to productivity improvements driven by innovation. For this reason, the physical and transitional risks and opportunities analyzed have grown significantly.

In addition, the adverse effects that have affected our operations in recent years have been taken into account, and new acquisitions in the US and UK have been integrated into the analysis. That is why critical risks are being updated, giving rise to new risks or replacing old ones.

With respect to the processes used to determine impacts, the methodology applied to the analysis of physical climate risks involves selecting the relevant climate scenarios, identifying the physical risks associated with the company's activities and the potential climate hazards, characterizing these hazards and projecting their evolution in the short and medium term, assessing the likelihood of each risk as well as the degree of exposure and vulnerability of the activity, and ultimately prioritizing the risks in order to define the most appropriate adaptation measures.

For the analysis of transition risks and climate-related opportunities, the process includes an identification phase aligned with the classification criteria recommended by the Task Force on Climate-related Financial Disclosures (TCFD), followed by an assessment based on likelihood and impact severity (or, in the case of opportunities, on leverage potential and value creation capacity), and a prioritization stage informed by 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 CO₂ 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.





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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 TCFD.

More than 174 potential physical risks, 51 potential transitional risk and 40 potential opportunities events have been identified, of which 21 have been considered critical for the company.

Critical impacts

Description	Type	Time horizon	Location
Physical risks			
Rising temperatures and heat waves	Acute	Medium and long term (10-40 years)	ATLANTIC, CEE AND USA
Heavy rains and floods	Acute	Medium and long term (10-40 years)	ATLANTIC, CEE, UK AND USA
Forest fires	Acute	Medium and long term (10-40 years)	USA
Hurricanes and tropical cyclones	Acute	Medium and long term (10-40 years)	USA
Transitional risks			
Changes in the regulation of energy recovery from waste	-	Short term (0-10 years)	ATLANTIC, UK, CEE
Failed transition to new technologies	-	Short term (0-10 years)	ATLANTIC
Difficulty in adapting to a heterogeneous regulatory framework for climate change	-	Short term (0-10 years)	ATLANTIC, CEE AND UK
Increasing Limitations on Fossil-Fuel Vehicles	-	Short term (0-10 years)	ATLANTIC
Increased disclosure obligations on climate-related issues	-	Short term (0-10 years)	CEE
Opportunities			
Carbon neutral transportation	-	Medium term (10-40 years)	ATLANTIC, UK, CEE AND USA
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
Competitive advantage of low-emissions technology	-	Medium term (10-40 years)	ATLANTIC, UK, CEE AND USA
Use of incentives related to decarbonization and energy transition	-	Short term (0-10 years)	ATLANTIC, UK, CEE AND USA
Emission offset program	-	Medium term (10-40 years)	UK





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DR E1-2: Policies related to Climate Change mitigation and adaptation

FCCenviro, aligned with our decarbonization roadmap, actively implements measures to mitigate the adverse impacts associated with climate-related challenges across its operations. The company has consistently advanced in strategic initiatives such as to reduce greenhouse gas emissions, enhance energy efficiency throughout its processes, and expand the use of renewable energy sources. These efforts reflect **FCCenviro's** long-standing commitment to integrating climate considerations into its operational and strategic decision-making.

Policies articulate priorities and commitments adopted by **FCCenviro**. Although a single, comprehensive policy applicable to all platforms has not yet been established, the organization maintains a set of ISO 50001 aligned policies across the Atlantic, CEE (Austria and the Czech Republic), and 14064 in UK. These frameworks set out the following core commitments:

- » Respect for the environment by supporting design activities that enhance both environmental and energy performance.
- » Optimizing waste management processes and procedures, and promoting the use of renewable fuels, electric vehicles, and renewable energy sources.
- » Implementing energy-efficient methods that minimize environmental impacts in a responsible and economically viable manner.
- » Monitoring our emissions and proactively working to reduce them wherever feasible, while ensuring full compliance with applicable legislation on energy efficiency and climate change.

DR E1-3: Actions and resources in relation to Climate Change

In line with our decarbonization roadmap, our climate-related policies and objectives, throughout 2025 we implemented a range of initiatives aimed at reducing greenhouse gas emissions. These actions include improvement in both energy performance and operational efficiency, the progressive renewal of our fleet and the promotion of renewable energy generation and use. The main actions undertaken are detailed below:

Actions across our operations: New processes, landfill diversification, and process efficiency-Decarbonization Roadmap Operable Levers

Installation of a calcium oxide (CaO) injection system at our EfW facility in Zisterdorf, Austria. This measure aims to reduce CO₂ emissions generated by the plant's operations, with an estimated reduction of approximately 10 kg of CO₂ per ton of waste treated. The project is expected to be completed in the second half of 2026, although testing carried out in 2025 has already validated both the technical performance and the emissions-reduction potential of the system.

Achievement of energy performance certificates for our corporate buildings in the Czech Republic, enabled through facility upgrades and the implementation of modernization measures aligned with ISO 50001 energy-management principles.

Modernization works at several facilities, including the composting plant in Zabrze, Poland, where the composting tunnel has been upgraded to enhance the quality of the final product. In addition, exhaust air is now channeled to dedicated treatment points, where it undergoes filtration supported by continuous air-quality monitoring.





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Deployment of PIR sensors and digital heaters across the 21 sites that make up our Herefordshire and Worcestershire operations in the United Kingdom. These measures are expected to generate energy savings of over 11,000 kWh in lighting and 210,000 kWh in heating annually.

FCC environment UK has acquired the business of Cumbria Waste Group in the United Kingdom. This acquisition expands our service offering in the north of the UK, enabling us to provide integrated waste-management solutions to both municipal and commercial clients. Through this transaction, we now operate facilities for materials recovery, composting, hazardous and liquid waste treatment, and household waste recycling centers, in addition to delivering waste collection, recycling, and organic-waste services. This strategic expansion further strengthens our core capabilities in recycling and treatment, while enhancing our overall customer value proposition.

In the United States, FCC environmental services has expanded its presence in Florida through the acquisition of two energy-from-waste facilities processing non-recyclable waste. This acquisition directly reduces the region’s reliance on landfills. Through this operation, the facilities are expected to convert more than 1.5 million tons of waste per year into energy, generating electricity as part of the process.

Actions to decarbonize our electricity mix-Decarbonization Roadmap Operable Levers

We have advanced the deployment of photovoltaic systems across several of our key operations, reinforcing our commitment to decarbonizing our electricity mix and progressively increasing the share of on-site renewable generation. In Austria, we have installed solar panels at our facilities in Graz and Halbenrain, marking a significant milestone in our broader

sustainability agenda. These installations represent the first phases of a multi-year program that will continue through 2027, during which additional photovoltaic capacity is planned. This long-term investment trajectory clearly demonstrates our sustained alignment with our corporate commitments.

The systems deployed to date have already delivered tangible performance outcomes, most notably an 8% reduction in total electricity consumption across the Austrian sites. This early impact underscores not only the technical feasibility of the solutions implemented, but also the strong potential for scalability as new phases of installation are rolled out in the coming years. Beyond the direct environmental benefits, these initiatives also contribute to long-term cost optimization through enhanced energy independence and exposure reduction to increasingly volatile electricity markets.

In Slovakia, we have completed the installation of photovoltaic panels at our Dolny Bar facility. This project represents a relevant step forward in the expansion of distributed renewable energy across our operational footprint. The installed capacity is expected to generate sufficient renewable electricity to fully power all technological services and the lighting systems of the administrative buildings at the site. In addition to the emissions reductions derived from clean energy generation, this installation enhances operational resilience by ensuring that essential services can operate with reduced reliance on grid-supplied electricity.





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Actions related to fleet decarbonization-
Decarbonization Roadmap Operable
Levers

We continue to advance the decarbonization of our fleet through the promotion of alternative fuels and the progressive renewal of vehicles across all our operating platforms.

One of the most significant initiatives is the expansion of HVO100 biofuel usage. In 2025, we signed a dedicated supply agreement to enable the consumption of HVO100 across our collection vehicles operating in Klagenfurt, Linz, Rottermann, Graz and Seeboden in Austria, as well as Prague in the Czech Republic. This agreement can be renewed in subsequent years, providing long-term continuity and strategic flexibility. The switch to HVO100 is expected to reduce up to 90% of total CO₂ emissions associated with the fuel consumption of these vehicles, positioning this initiative as one of the most impactful levers within our decarbonization roadmap.

In parallel, we continue to expand the adoption of ECO vehicles and 100% electric models across our four operating platforms. In the United Kingdom, new electric vans have been deployed for use by area supervisors within the Herefordshire and Worcestershire contracts. In CEE, we have incorporated fully electric

waste-collection trucks into the fleet, reinforcing our commitment to low-emission operations in urban environments. In Poland, additional natural gas (CNG) waste-collection trucks have been procured, with more than ten additional vehicles projected for acquisition over the coming years as part of the region's medium-term fleet transition plan.

In the United States, fleet renewal efforts have continued at scale. Nearly 100 new CNG vehicles have been added in 2025 alone, significantly increasing the share of alternative-fuel models within our North American operations. Additionally, in the Atlantic region, the number of electric vehicles and electric machinery has grown by more than 180 units over the past year, reflecting one of the most dynamic transitions within the Group.

Collectively, these initiatives illustrate a coherent and structured approach to fleet decarbonization, supported by targeted investment, region-specific strategies, and clear alignment with the operable levers defined in our Decarbonization Roadmap. By expanding the use of alternative fuels, scaling electric mobility and accelerating the renewal of conventional vehicles, we continue to reduce our carbon footprint while enhancing operational efficiency and ensuring long-term regulatory readiness.





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Other relevant actions

For the fifth consecutive year, we have obtained the “Calculo, Reduzco y Compensó” seal for FCC Medio Ambiente and the “Calculo–Compensó” seal for FCC Ambito, both awarded by the Spanish Climate Change Office (OECC) under the Ministry for the Ecological Transition and the Demographic Challenge (MITERD). These recognitions highlight our continued commitment to robust carbon-management practices, transparent emissions reporting, and the implementation of measurable initiatives to mitigate our environmental impact.

To qualify for the “Compensó” seal, which certifies verified absorption of greenhouse gas emissions, FCC Medio Ambiente has contributed to the “Viveros Yanguas III – Rábano” project located in Valladolid. This initiative supports regional forest restoration efforts, reinforcing biodiversity, improving soil health, and enhancing long-term carbon sequestration capacity.

Metrics and targets

DR E1-4: Targets related to Climate Change mitigation and adaptation

Since 2024, following the approval of our decarbonization roadmap, we have established a set of global targets designed to support climate-change mitigation and drive systematic reductions in greenhouse gas emissions. These objectives do not replace the individual commitments already in place across each platform; rather, they complement and align them under a unified framework. The overarching purpose is to harmonize our efforts across the organization, strengthen internal coherence and establish a clear, long-term direction that enables the efficient achievement of measurable environmental outcomes.

- In the short and medium term (through 2030), our specific objectives in this area include:
- » Reducing our emissions-intensity ratio (tCO₂e emitted per euro of revenue). This will be achieved through enhanced energy-efficiency initiatives, the expansion of energy-from-waste capabilities, increased biogas valorization in landfills and biomethanization facilities, and the continued advancement of recycling and circularity across our operations.
 - » Achieving a more sustainable fleet, with a clear target for 2030: ensuring that 22% of the fleet consists of ECO vehicles and 10.50% consists of fully electric vehicles, supported by targeted investments in alternative fuels, charging infrastructure and progressive fleet renewal programs.
 - » Increasing the share of renewable electricity consumption drawn from the grid to 50% by 2030, leveraging contractual mechanisms, market opportunities and self-generation projects to accelerate the decarbonization of our electricity mix.

These short- and medium-term commitments are fully aligned with broader, long-standing corporate ambitions, including FCC environment UK’s Net Zero 2040 Plan and FCC Medio Ambiente’s 2050 Strategy, ensuring strategic continuity while reinforcing our contribution to global climate goals. Together, they represent a coherent, forward-looking approach that positions the organization to respond effectively to regulatory developments, market expectations and emerging sustainability challenges.



DR E1-5: Energy consumption and mix

Considering the material impacts, risks and opportunities derived from the double materiality study carried out, the control and monitoring metrics regarding energy consumption and mix are presented.

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	Units	2024	2025
Coal fuel and coal product consumption	MWh	375.51	0.00
Consumption of crude oil and petroleum products	MWh	1,017,448.52	1,064,867.46
Natural gas fuel consumption	MWh	386,440.55	369,172.47
Fuel consumption from other fossil fuel sources	MWh	1,522,530.39	2,509,841.23
Consumption of purchased or acquired electricity, heat, steam and refrigeration from fossil sources	MWh	114,657.86	122,922.29
Total fossil energy consumption	MWh	3,041,452.82	4,066,803.45
Share of fossil fuels in total energy consumption	%	57%	55%
Nuclear energy consumption	MWh	0.00	0.00
Share of consumption of nuclear sources in total energy consumption	%	0%	0%
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	3,219,443.90
Consumption of electricity, heat, steam and cooling purchased or procured from renewable sources	MWh	53,358.42	65,681.77
Self-generated non-fuel renewable energy consumption	MWh	138,237.66	35,645.07
Total renewable energy consumption	MWh	2,301,310.32	3,320,770.74
Share of renewable sources in total energy consumption	%	43%	45%
Total energy consumption	MWh	5,342,763,15	7,387,574.19





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Energy intensity based on net income

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	Units	2024	2025
Total energy consumption of activities in sectors with a high climate impact	MWh	5,342,742.94	7,387,075.82
Net income from activities in high climate impact sectors	M€	4,344.98	4,736.94
Net income (other sectors)	M€	1.32	3.16
Total net income included in the financial statements	M€	4,346.30	4,740.10
Energy intensity ratio in sectors with high climate impact	MWh/M€	1,229.64	1,559.46

Renewable and non-renewable energy production

Our renewable and non-renewable energy generation is derived from several sources:

Energy produced through waste combustion

in energy-from-waste (EfW) facilities, where non-recyclable waste is thermally treated to generate electricity. This process simultaneously reduces landfill dependency while recovering energy from materials that cannot be reintroduced into the circular economy.

Valorization of biogas generated from waste

decomposition in landfills, where methane-rich biogas is captured and converted into electricity or thermal energy. This approach not only harnesses a valuable renewable energy source but also significantly mitigates uncontrolled emissions from landfill operations.

Valorization of biogas produced in biomethanization facilities,

where organic waste undergoes controlled anaerobic digestion to generate biogas. The resulting energy can be used directly, fed into the grid as upgraded biomethane or integrated into industrial processes, contributing to a circular and low-carbon energy system.

Self-generation of electricity through solar photovoltaic installations,

deployed across several of our operational sites. These systems increase our share of on-site renewable electricity, reduce exposure to market volatility and support the progressive decarbonization of our electricity mix. Together, these energy sources form a balanced and strategically aligned portfolio that supports both our operational needs and our broader decarbonization commitments. They also reinforce our long-term ambition to transition towards a more sustainable, efficient and resilient energy model across all regions in which we operate. In 2025, self-consumed renewable energy generation was 175.654 MWh (including EfW).





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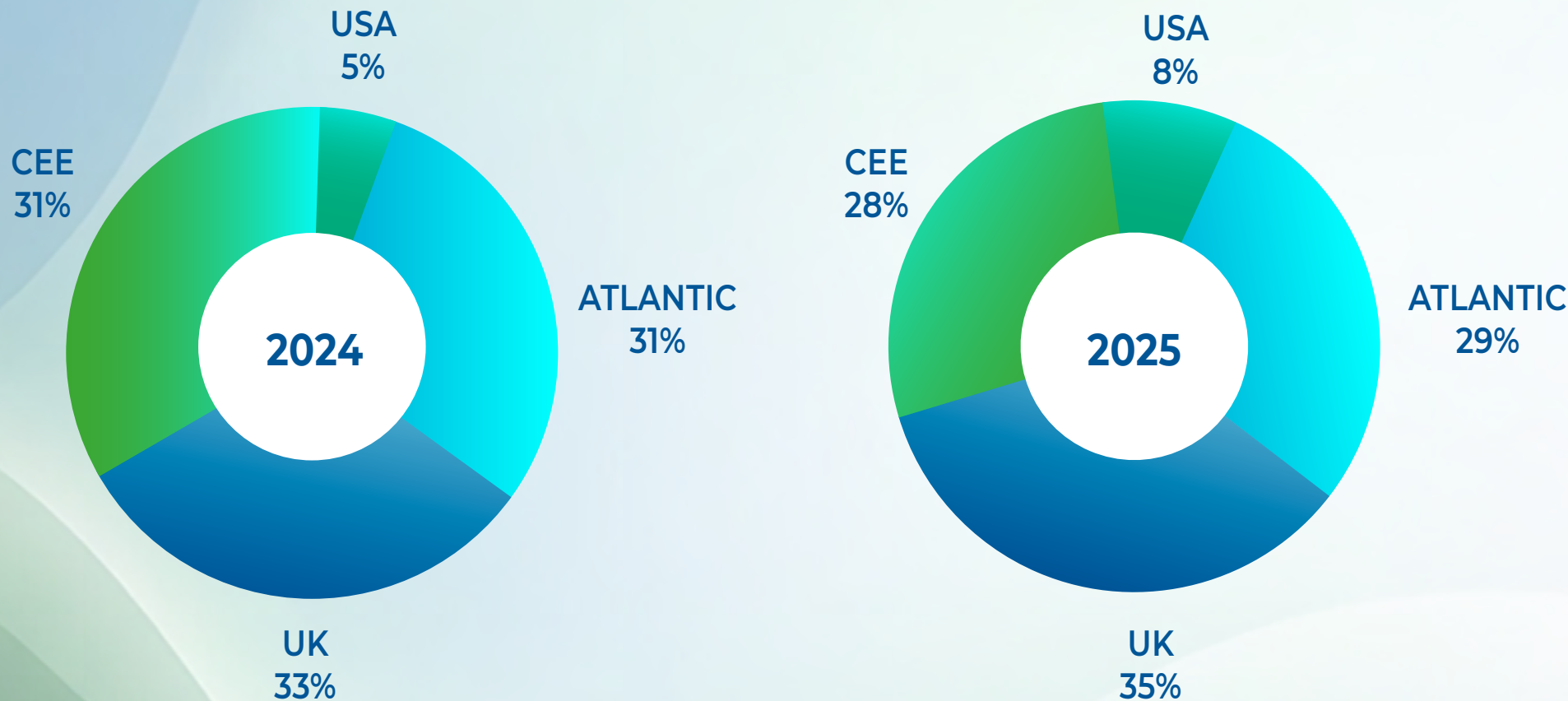
DR E1-6: Gross scopes 1,2, 3 and total GHG emissions

We calculate emissions in a consistent and homogeneous manner across all our platforms, applying the same methodological criteria in every country where we operate. Our approach is fully aligned with internationally recognized standards, particularly the GHG Protocol, ensuring methodological coherence, comparability across regions and long-term continuity.

For Scope 1, emission factors are sourced primarily from national GHG inventories and complemented, where necessary, with the DEFRA database to ensure comprehensive and reliable coverage of all activity categories. For Scope 2, emissions are reported under both the location-based and market-based approaches, enhancing transparency and enabling stakeholders to distinguish between the intrinsic carbon intensity of local grids and the effect of contractual procurement instruments. Together, these practices guarantee consistency, traceability and robustness in all reported data.

All emissions reported under Scope 1 and Scope 2 correspond to gross emissions from the consolidated accounting group, which includes the parent company and all fully consolidated subsidiaries. Emissions associated with investees—including associates, joint ventures, unconsolidated subsidiaries or unstructured joint arrangements where **FCCenviro** has operational control but which are not consolidated in the financial statements—are excluded from these scopes to ensure strict alignment with financial-consolidation boundaries.

2024-2025 Emissions (Scope 1 & 2) by geographical platforms are distributed as follows:





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Regarding Scope 3, during 2025, we conducted a preliminary estimation of Scope 3 emissions using a spend-based methodology underpinned by DEFRA emission factors. The Scope 3 calculation encompasses the 15 categories defined by the GHG Protocol, covering a broad range of upstream and downstream activities. These include procurement of raw materials and capital goods, fuel- and energy-related activities not included in Scopes 1 and 2, waste generated in operations, transportation and treatment of by-products and end-of-life disposal, downstream logistics and distribution and Scope 1 and Scope 2 emissions from non-operational contracts, prorated according to our equity share and reported as investment emissions under the equity-share approach.

At this stage, the calculation does not include emissions from upstream transportation or employee commuting, as the level of granularity required for a reliable and auditable calculation is not yet available. These data gaps have been identified as part of our methodological assessment and will be progressively addressed in the coming years as we enhance internal data-collection systems.

The resulting approximation is presented in the table below for the years 2024 and 2025.

GHG emissions (scope 1 and 2)	Units	2024	2025
Direct GHG emissions (Scope 1)	ktCO ₂ e	4,177.52	4,702.10
Indirect GHG Emissions (Scope 2) - Geographical Approach	ktCO ₂ e	47.41	45,.26
Indirect GHG Emissions (Scope 2) - Market Method	ktCO ₂ e	35.74	34.08
Scope 3	ktCO ₂ e	-	1,299.20

Therefore, our gross emissions per total are as follows:

Total GHG emissions by type of coverage*	Units	2024	2025
Total GHG emissions - geographical method	ktCO ₂ e	4,225	4,747
Total GHG emissions - market method	ktCO ₂ e	4,213	4,702

*Scope 3 is not included.

Our GHG emissions intensity is 1.002 KtCO2 per million euros of turnover using the geographical method and 0.999 KtCO2 per million euros of turnover using the market method.

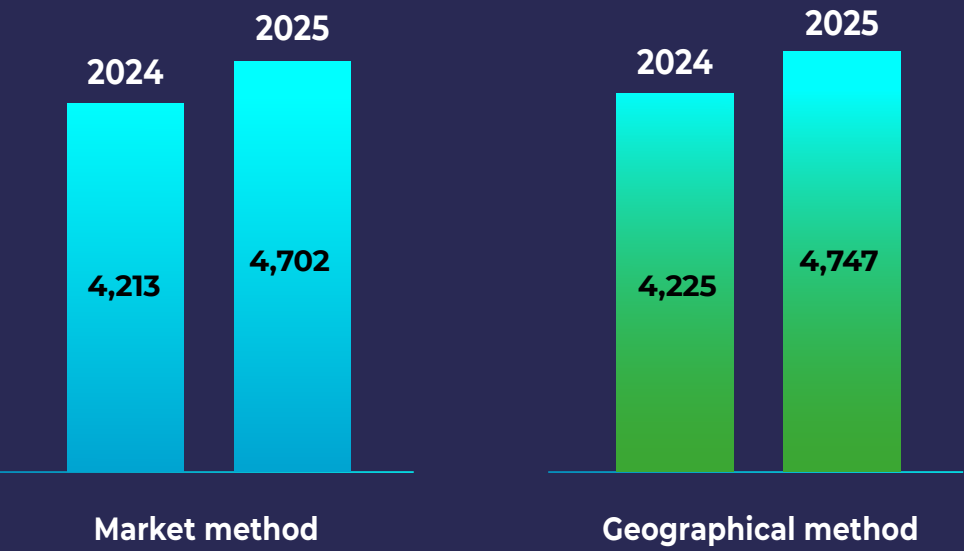
The majority of **FCCenviro’s** emissions arise from activities over which the company does not have operational control. These largely relate to the execution of contracts where services are delivered strictly in accordance with client instructions, without decision-making authority over the operational parameters that directly influence emissions.

In addition, emissions are generated through the procurement of goods and services essential to the development of our activities, as well as from fuel- and energy-related activities not included in Scope 1 or Scope 2, in line with GHG protocol definitions. These sources reflect the inherent characteristics of **FCCenviro’s** operating model, which combines direct service provision with client-driven operational frameworks and reliance on external inputs necessary to deliver essential environmental services.

This initial estimation will continue to be refined, with improvements planned in activity-data collection, supplier engagement, and boundary setting to enhance accuracy and comparability over time.

We have no GHG emissions subject to regulated emissions trading schemes, as none of our operational activities fall within the scope of any regulated carbon-pricing instrument yet.

Total GHG emissions ktCO₂e





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Contractual instruments used for the purchase and sale of combined energy

We have established contractual agreements in both the United Kingdom and Austria that ensure the procurement of 100% renewable electricity, Enabling us to eliminate Scope 2 emissions in these geographies under the market-based reporting approach. These agreements represent a key lever of our decarbonization strategy, providing long-term visibility over the carbon intensity of our electricity consumption and reinforcing our alignment with climate-transition commitments at the country and Group level.

In addition, and fully consistent with our climate-transition plan, we are progressively increasing the share of renewable electricity consumed across the remaining geographies where we operate.

Biogenic CO₂ emissions

In our operations, we generate biogenic greenhouse gas (GHG) emissions, which correspond to emissions released from the combustion of biomass of the organic fraction of materials. These emissions differ from fossil-based emissions in that they originate from biological sources that are part of the short-term carbon cycle. As such, while they must be measured and reported to ensure transparency, they are not considered contributors to long-term atmospheric CO₂ accumulation in the same way as fossil emissions.

Our biogenic emissions reported below rise primarily from two activities within the organization:

- » The combustion of the biodegradable fraction of waste in our energy-from-waste facilities, where organic material is oxidized to generate electricity and heat.
- » The consumption of biofuels, including advanced biofuels such as HVO100, contain a biogenic component derived from renewable biomass.

DR EI-7: GHG removals and GHG mitigation projects financed through carbon credit

During 2025, and as part of our ongoing efforts to mitigate greenhouse gas (GHG) emissions, **FCCenviro** contributed to the “Viveros Yanguas III – Rábano” project located in Valladolid, supporting large-scale forest restoration efforts in the region. This initiative enhances local ecosystems by promoting reforestation, improving soil health and increasing long-term carbon-sequestration capacity.

Additionally, within the Central and Eastern Europe (CEE) platform, we continue to implement tree-planting initiatives designed to offset the carbon footprint of corporate events held throughout the year. These actions contribute to strengthening local green areas while reinforcing environmental awareness across the organization.

Although these initiatives are not classified as critical levers within our decarbonization strategy, they nonetheless generate tangible local benefits and enable us to obtain the “Compenso” seal in Spain. Reforestation projects create long-term value for society not only through CO₂ absorption, but also by enhancing biodiversity, restoring degraded land and providing new usable spaces for local communities.

At present, **FCCenviro** has not made any public declarations of GHG neutrality. Our focus remains on implementing robust and credible decarbonization actions, improving data quality and ensuring transparency regarding the methodological boundaries of our climate-related reporting.

DR EI-8: Internal Carbon Pricing

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

Direct GHG Emissions (Biogenic origin)	Units	2024	2025
Emissions from the consumption of biogenic fuels in stationery and mobile sources under operational control.	ktCO ₂ e	568.72	1,149.32





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Other relevant metrics

Total energy consumption	Units	2024	2025
Direct energy consumption	GJ	18,131,433	25,787,970
Indirect energy consumption	GJ	1,102,514	1,311,329
TOTAL	GJ	19,233,947	27,099,299
Direct energy consumption	Units	2024	2025
Direct consumption from non-renewable sources	GJ	10,949,230	14,197,972
Direct consumption from renewable sources	GJ	7,594,971	11,589,998
TOTAL	GJ	18,131,433	25,787,970
Indirect energy consumption (excluding self-consumption)	Units	2024	2025
Indirect non-renewable consumption	GJ	412,768	442,520
Renewable indirect consumption	GJ	192,090	236,454
Self generation consumption	GJ	497,656	702,193
TOTAL	GJ	1,102,514	1,381,168

Consumption of non-renewable fuels in stationary and mobile sources under operational control

	Units	2024	2025
Petrol	GJ	100,219	82,092
Diesel/Diesel	GJ	3,374,095	3,491,605
Boiler fuel oil (Diesel C)	GJ	177,858	188,544
Fuel Oil	GJ	2,876	0
LPG (Liquefied Petroleum Gas)	GJ	6,319	70,126
Natural gas	GJ	77,625	44,070
Compressed natural gas (CNG)	GJ	1,085,080	1,277,728
Liquefied natural gas (LNG)	GJ	228,481	7,223
Querosene	GJ	277	218
Coal (domestic)	GJ	1,352	0
Propane	GJ	1,171	937
Waste (fossil fraction)	GJ	5,481,109	9,032,818
TOTAL	GJ	10,536,462	14,197,972

* The 2024 figure does not include full CNG consumption due to data availability limitations. As a result, the 2024 and 2025 figures are not directly comparable.

Consumption of renewable fuels in stationery and mobile sources under operational control

	Units	2024	2025
Biodiesel	GJ	26,841	663,726
Biogas/landfill gas	GJ	1,915,502	1,608,990
Waste (biomass fraction)	GJ	5,631,358	9,300,129
Biomass	GJ	21,271	15,088
TOTAL	GJ	7,594,971	11,462,971



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Incident, risk and opportunity management

DR related to ESRS 2 IRO-1: Description of the processes to identify and assess material pollution prevention 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
Air pollution		
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 value chain
Water pollution		
Contamination of water bodies as a result of leachate production and release	Current	Own operations
Soil contamination		
Soil contamination as a result of possible spills of substances (fuels, oils, chemicals and waste)	Current	Own operations
Microplastics		
Release of microplastics as a consequence of the development of the Group's activitie	Current	Own operations

DR E2-1: Policies related to pollution

Although **FCCenviro** does not have a standalone, global policy that specifically addresses this aspect, we maintain robust environmental policies across all the geographies where we operate under the ISO 14001 environmental management standard. These policies are publicly available on the websites of each geographic platform and articulate a clear, organization-wide commitment to environmental protection. ISO 14001-aligned environmental policies are implemented in all countries where we operate, with the exception of the United States, where alternative management frameworks apply.

Across all platforms, these environmental policies identify pollution prevention as a material aspect and establish a series of commitments and guiding principles aimed at minimizing environmental impacts associated with our operations. Key elements include:

- » Continuously improving the activities carried out, ensuring the effective delivery of services while promoting environmental protection, including supporting design activities that enhance environmental performance.
- » Preserving the environment at both local and global levels, while maintaining full compliance with applicable legislation.
- » Minimizing environmental impacts, ensuring operations are conducted in harmony with the surroundings and in line with the principles of sustainable development.





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DR E2-2: Actions and resources related to pollution

FCCenviro continues to make steady progress toward a more sustainable, efficient and resilient business model, with the overarching objective of contributing to a cleaner environment and reducing pollution across all areas of operation. Our commitment is consistently embedded across all four geographic platforms, fostering continuous improvement in our environmental performance and reinforcing a culture of accountability and environmental stewardship.

Below are the most significant actions carried out in 2025, demonstrating the tangible steps we are taking to reduce environmental impacts, strengthen operational efficiency and advance towards our long-term sustainability objectives:

Actions related to fleet decarbonization- Decarbonization Roadmap Operable Levers

We continued to expand our ECO and fully electric vehicle fleet across all four platforms.

As already described in the Climate Change chapter, we continue to expand the adoption of ECO vehicles and 100% electric models across our four operating platforms. In the United Kingdom, new electric vans have been deployed for use by area supervisors within the Herefordshire and Worcestershire contracts. In CEE, we have incorporated fully electric waste-collection trucks into the fleet, reinforcing our commitment to low-emission operations in urban environments. In Poland, additional natural gas (CNG) waste-collection trucks have been procured, with more than ten additional vehicles projected for acquisition over the coming years as part of the region's medium-term fleet transition plan.

In the United States, fleet renewal efforts have continued at scale. Nearly 100 new CNG vehicles have been added in 2025 alone, significantly increasing the share of alternative-fuel models within our North American operations. Additionally, in the Atlantic region, the number of electric vehicles and electric machinery has grown by more than 180 units over the past year, reflecting one of the most dynamic transitions within the Group.

In addition, to ensure the effective operation and long-term reliability of these low-emission vehicles, we have continued to invest in the development of dedicated charging infrastructure for both electric cars and heavy-duty vehicles in Austria and the United Kingdom. During 2025, this effort resulted in the installation of 12 new charging points for electric trucks and 8 additional chargers for cars and vans, strategically located to support day-to-day operational needs and optimize fleet utilization.

These new assets complement the 24 charging points already deployed in 2024, reinforcing our sustained commitment to enabling the transition towards a more sustainable fleet. The expansion of this infrastructure not only supports our vehicle-electrification roadmap but also strengthens operational continuity, reduces dependency on external charging networks and ensures that our decarbonization objectives are underpinned by robust, future-proof systems.

Collectively, these initiatives illustrate a coherent and structured approach to fleet decarbonization, supported by targeted investment, region-specific strategies, and clear alignment with the operable levers defined in our Decarbonization Roadmap. By expanding the use of alternative fuels, scaling electric mobility and accelerating the renewal of conventional vehicles, we continue to reduce our carbon footprint while enhancing operational efficiency and ensuring long-term regulatory readiness.





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Operational improvements in facilities contributing to the reduction of air, soil and water pollution-Decarbonization Roadmap Operable Levers

A new system for filling, emptying and mixing hazardous liquids, such as oils, cutting fluids and other industrial liquids, was installed at our Zisterdorf EfW plant. This system enables safe, controlled and efficient collection of large volumes of used oil of the quality required for subsequent recycling rather than disposal. In addition to improving operational performance, the system enhances leak detection capabilities and prevents accidental spills onto the ground, thereby reducing potential soil and groundwater contamination risks.

At several of our UK facilities—specifically Pocklington, Aylesbury, Buckingham and Langley—we carried out significant upgrades to surface-water drainage systems. These improvements strengthen compliance with the best available techniques outlined in UK government guidelines for preventing contamination of surface water bodies and soil through drainage networks.

The work is performed in coordination with the municipalities we serve and, once fully implemented, will prevent potential pollution incidents while improving environmental protection at the local level.

Furthermore, soil remediation works have commenced at the Knottingley waste treatment facility, where historical tar contamination has been identified. Developed in collaboration with the local council, the project aims to restore soil quality and address the environmental legacy associated with the site. The remediation activities are expected to be completed in 2026, making a significant contribution to the environmental restoration of the area.

R&D&I project development

FCC Medio Ambiente is participating in the development of an advanced research and development initiative focused on a new generation of pre-treatment and biomethanization technologies aimed at upgrading biogas into biomethane, both from landfills and anaerobic digesters. The objective of this project is to significantly improve biogas quality and increase its recovery potential, thereby enhancing the contribution of renewable gases to the energy transition.

The project seeks to optimize the microbiology of the biomethanization process, developing extremophilic microbial communities capable of efficiently and sustainably removing the main contaminants found in raw biogas—such as hydrogen sulfide (H₂S), volatile organic compounds (VOCs) and carbon dioxide (CO₂). By improving contaminant-removal efficiency, the initiative aims to enable the production of higher-purity biomethane, reduce downstream upgrading requirements and increase the overall efficiency and stability of the process.

Through this initiative, FCC Medio Ambiente is contributing to the development of innovative and scalable technological solutions that support circularity, reduce environmental impact and strengthen the role of renewable gases within our long-term decarbonization roadmap.

Metrics and targets

DR E2-3: Targets related to pollution

Pollution reduction became a material aspect formally integrated into our business model. This strategic inclusion reinforces and elevates the commitments already adopted by our geographic platforms, particularly those outlined in FCC Medio Ambiente's 2050 Strategy. These long-standing commitments include:

- » Reducing air pollution through the adoption of alternative fuels, the promotion of sustainable employee mobility and the progressive modernization of the fleet.
- » Reducing water and soil pollution through actions aimed at minimizing discharges and improving operational controls.
- » Reducing noise and light pollution through the deployment of electric vehicles and machinery, as well as by reviewing and optimizing the lighting impact of our facilities.





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Building on this foundation, we have introduced new commitments that strengthen and expand our approach to pollution prevention. These include:

- » **Boosting our operational performance:** expanding energy-from-waste capacity, increasing biogas valorization in landfills and biomethanization facilities, and promoting recycling and circularity as key levers for reducing emissions and environmental impacts.
- » **Achieving a more sustainable fleet, with a clear 2030 target:** ensuring that 22% of the fleet consists of ECO vehicles and 10.50% consists of fully electric vehicles, supported by targeted investments in alternative fuels, charging infrastructure and progressive fleet-renewal programs.
- » **Promoting R&D&I projects that generate positive environmental impacts:** by reducing pollution of the air, soil or water. These initiatives aim to drive technological innovation, strengthen operational excellence and expand the range of solutions available for mitigating environmental impacts across the organization.

Collectively, these commitments reflect a structured and forward-looking approach that positions **FCCenviro** to continue improving its environmental performance, respond proactively to emerging regulatory expectations and contribute meaningfully to a cleaner, safer and more sustainable environment.

DR E2-4: Pollution of air, water and land

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

Pollution of the atmosphere

The figures presented below are derived from a methodology that integrates several levels of data quality, ensuring a robust and transparent approach to emissions accounting across all operational contexts. For energy-recovery plants and large-capacity treatment facilities, emissions are calculated using direct measurements validated by accredited external entities, providing the highest degree of accuracy and reliability. For other treatment facilities, the methodology incorporates unvalidated direct measurements, which, although not externally certified, offer site-specific data that substantially enhance the precision of calculations.

Where direct measurement is not technically or operationally feasible—such as for mobile machinery, vehicles or auxiliary equipment—emissions are calculated using recognized and internationally accepted standards, ensuring methodological consistency and comparability across geographies. In all remaining cases, where information is incomplete or insufficient for precise quantification, estimates are applied following conservative and well-established calculation practices.

This tiered methodological approach enables us to produce emissions data that are as accurate, transparent and complete as possible, while acknowledging the inherent variability in data availability across our diverse portfolio of operations.



DR 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 2025.

Atmospheric emissions	Units	2024	2025*
NOx	t	5,290	4,934
SOx	t	533	492
Total Organic Carbon	t	33	33
Volatile organic pollutants (VOC)	t	74	67
Particulate Matter (PM)	t	105	109
HCl	t	63	66
HF	t	1.2	1.1

* The figures do not include the new EfW facilities in the United States.

Other relevant metrics

In 2025, we recorded two significant spill incidents, both of which were contained effectively and without lasting environmental consequences thanks to immediate corrective actions and established emergency-response protocols.

The first incident occurred in the United Kingdom, where a human error led to the accidental opening of a leachate-storage tank valve, causing leachate to overflow into the plant’s surface-water runoff area. The response teams acted promptly, using only internal resources to recover the entirety of the spilled material and transfer it safely to an alternative storage tank. As a result, the incident did not generate environmental impacts beyond the need for cleaning activities and the operational efforts required to correct the error and prevent recurrence.

The second incident took place in the United States, where approximately 30–40 gallons of oil were released onto a residential roadway following a material failure in a hose on a collection truck. Immediate containment measures were implemented, and an inspection confirmed that no storm drains or soil were affected. The perimeter between the road and the adjacent driveway was examined to verify the absence of contamination. As a precautionary measure, the top layer of soil was removed, ensuring full remediation of the area.

Both events were appropriately managed in accordance with internal environmental-protection protocols.

Spills	Units	2024	2025
Significant spills	N.º	1	2
Volume of significant spills	m³	0.40	30





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

Throughout 2025, **FCCenviro** strengthened its processes for identifying and assessing potential impacts, risks and opportunities related to water and marine resources. This approach includes analyzing where the company's operations interact with water-dependent environments, evaluating consumption patterns across services and considering how operational practices may influence local water availability or quality.

The main water-related impacts identified, together with their corresponding horizon and location within the value chain, are summarized in the table below.

Impact materiality

Impact	Horizon	Location
Water consumption and withdrawals		
Increased water stress as a consequence in own operations	Current	Own operations
Water discharges		
Impact on bodies of water as a consequence of the generation of wastewater in operations	Current	Own operations

Financial materiality

No risks or opportunities associated with water or marine resources have been identified. availability or quality.

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

Although **FCCenviro** does not yet have a standalone global policy dedicated exclusively to this topic, the organization applies the principles and operational requirements embedded within the ISO 14001 environmental management systems implemented across the geographical platforms where it operates. These systems provide a structured framework that ensures the consistent application of commitments related to responsible water use, pollution prevention and continuous improvement throughout all activities.

The commitments most relevant to water-resource protection include:

- » Ensuring the reasonable and efficient use of water, promoting operational practices that reduce unnecessary consumption and optimize resource efficiency.

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

FCCenviro's activity does not entail intensive water consumption, although certain services (such as green area maintenance, street cleaning, ornamental fountain management and facility operations) require a recurrent use of water resources. In 2025, the company continued strengthening its efforts to reduce consumption and minimise potential impacts on water and marine environments. The main lines of action were the following:

R&D&I project development

During 2025, the company made meaningful progress in the deployment of advanced water-efficiency technologies across its operations. One of the most relevant developments was the installation of a reverse osmosis treatment system at the Zohor landfill in Slovakia. This system is designed to significantly improve the quality of treated leachate and reduce the environmental load associated with landfill operations. The pilot phase received authorization in late 2025, and full operational commissioning is expected by the end of 2026. Once implemented, the system will support compliance with stringent regulatory requirements while strengthening the protection of local water resources.

We also continue to prioritise the promotion of alternative and regenerated water sources as part of our broader water-efficiency framework. In line with this approach, **FCCenviro** actively fosters the use of reclaimed or non-potable water for operational activities wherever technically and operationally feasible. By reducing reliance on drinking water for tasks that do not require potable-quality resources, these measures reinforce efficiency improvements across the company and help mitigate pressure on local water systems, particularly in regions where water scarcity or environmental vulnerability is of concern.

Together, these initiatives demonstrate **FCCenviro's** commitment to the responsible management of water resources and support the ongoing implementation of ISO 14001 principles throughout our operations. They also reflect our continued efforts to adopt innovative, sustainable solutions that reduce environmental impacts and enhance the resilience of our operations.





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DR E3-3: Targets related to water and marine resources

At the **FCCenviro** level, we do not currently have specific targets related to water and marine resources. This does not mean that the topic is immaterial or that it should not be reflected in our strategic priorities. Rather, it reflects the limited degree of operational control, decision-making capacity and influence that the organisation has over this topic in many of the contexts where it operates. In several cases, water-management conditions are defined by the nature of the service, site configuration, regulatory obligations or the contractual framework with public authorities, which can restrict the scope for setting meaningful, quantifiable targets at the global level.

Nevertheless, the organisation continues to regard the responsible use and management of water as highly important. We maintain ongoing monitoring of water consumption, implement reduction and efficiency measures whenever necessary, and pursue continuous improvement actions aligned with ISO 14001 principles to minimise environmental impacts.

At the platform level, FCC Medio Ambiente has established a long-term objective to increase the use of recycled or reclaimed water by 2050 in its operations.

DR E3-4: Water Consumption

Given the relevance of **FCCenviro's** impacts on water use and marine resources, the following section presents the water consumption indicators associated with our own operations.

Water consumption	Units	2024	2025
Municipal or other water companies water supply	m ³	9,484,506	10,363,876
Rainwater captured and stored by the organization	m ³	286,340	223,105
Recycled or reused water	m ³	2,390,170	2,564,917
Recycled and/or reused water	%	20	20
TOTAL	m ³	12,161,016	13,151,899

The water-intensity ratio provides a measure of **FCCenviro's** efficiency in the use of water resources by relating total water consumption to the revenue generated by the organization's activities. In 2025, the company's water-consumption ratio reached 2,775 m³ per million euros compared to the 2,798 m³ per million euros in 2024, reflecting a reduction in the ratio of water required to support operations across all platforms.





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ESRS E4

Biodiversity AND ECOSYSTEMS

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





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Strategy

DR E4-1: Transition plan on biodiversity and ecosystems

At present, **FCCenviro** does not have a defined transition plan regarding biodiversity and ecosystem management.

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

In 2025, **FCCenviro** maintains the same conclusions reached in 2024 regarding the potential interactions between its activities and biodiversity, in accordance with ESRS requirements and guidance from expert organizations such as the Biodiversity Foundation and the Taskforce on Nature-related Financial Disclosures (TNFD). As part of this assessment, newly incorporated locations were added to the mapping of sites located within or near protected natural areas,

including Natura 2000 sites and other nationally designated conservation areas. This process enables the organization to systematically verify the existence of potential nature-related impacts or dependencies associated with its operations.

The analysis did not identify significant risks or impacts related to desertification or soil sealing, continuing the conclusions drawn in the previous reporting year. However, we continue the presence of protected or endangered species in the vicinity of certain facilities, as well as the ecological sensitivity of the habitats associated with these species.

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

Biodiversity is not considered a material topic for **FCCenviro**, there are not identified significant impacts, risks or opportunities associated with this issue across its operations.

Impact materiality

We have not identified any material impact related to biodiversity and ecosystems.

Financial materiality

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

Incident, risk and opportunity management

DR E4-2: Policies related to biodiversity and ecosystems

While biodiversity does not currently meet the threshold for materiality, **FCCenviro** continues to monitor potential interactions between its operations and the natural environment, ensuring that any

emerging risks—particularly those associated with sensitive habitats or protected species—are identified and managed proactively. This approach enables the organization to maintain compliance, uphold responsible environmental practices and remain aligned with evolving regulatory and stakeholder expectations.

In addition, although there is no standalone biodiversity policy at the **FCCenviro** level, our operations are guided by the principles and requirements of ISO 14001, consistent with the approach taken for other environmental topics. Within this framework, several commitments are established to ensure responsible environmental management. Among these, one of the most relevant is:

- » Promoting the preservation of biodiversity in our operations





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

The most notable biodiversity-related action undertaken in 2025 was carried out in Slovakia in collaboration with several national and international organizations. At the Zohor facility, **FCCenviro** implemented a set of targeted biodiversity-enhancement measures, including the installation of two stork-nesting platforms, with an additional three platforms planned for 2026. The objective of this initiative is to monitor stork migration patterns and analyze whether our landfills act as resting and feeding points along their migratory routes.

During the 2025 monitoring period, the project identified that the same groups of storks consistently nested at our landfill sites in Slovakia—and also in Romania—as part of their annual migration cycle. These findings provide valuable insights into the species’ behavior and help assess the ecological functions that our facilities may provide within the wider habitat network.

We will continue developing this line of work in the coming years, expanding our collaboration with expert organizations and strengthening monitoring efforts to ensure a deeper understanding of the species and the ecosystems surrounding our operations.

These actions demonstrate FCC environment CEE’s commitment to supporting local wildlife and contribute directly to the preservation of species within the surrounding ecosystem, even though biodiversity is not classified as a material topic at **FCCenviro** level.

Metrics and targets

DR E4-4: Targets related to biodiversity and ecosystems

At **FCCenviro**, we consider this aspect to be essential because of the benefits it brings to the communities in which we operate. Although our activity already generates positive impacts, we aim to further strengthen this commitment with two specific goals to be achieved in the coming years:

- » Raising awareness of biodiversity among our entire workforce.
- » Enhancing the identification, monitoring and surveillance of species listed on the IUCN Red List or in national conservation registers that may be present in or around FCC facilities.

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

The key biodiversity indicator for 2025, along with the results achieved and their comparison with the previous year, are outlined below.

Sites located within or near protected areas or key areas for biodiversity	Units	2024	2025
Number of installations in sensitive protected areas and affected areas restored	N.º	250	253

A sensitive protected area is defined as any zone that has been officially designated for environmental protection or is recognized for its ecological value and sensitivity, such as those included within the Natura 2000 network or other nationally protected conservation frameworks. These areas are characterized by the presence of vulnerable habitats, protected species or ecological functions that require additional consideration in operational planning and risk assessment.

The slight year-on-year increase observed in the number of **FCCenviro** facilities located within or in close proximity to (less than 1,5km distance) such areas is attributable to the incorporation of three new sites in Romania, which the company began operating in 2025. The mapping and classification of these sites follow the organization’s standard methodology for assessing nature-related interactions, ensuring alignment with ESRS requirements and supporting ongoing efforts to monitor potential impacts, dependencies and ecosystem sensitivities.





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ESRS E5

Resource Use AND CIRCULAR ECONOMY

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Incident, risk and opportunity management

DR related to 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 are particularly relevant for **FCCenviro**, as our core activities are closely aligned with these principles. In many cases, the scope of our operations is framed by the circularity requirements and service specifications defined by our customers, primarily public authorities, which means our ability to influence certain decisions or outcomes may be partially dependent on contractual frameworks. Even so, **FCCenviro** actively promotes the application of circular-economy concepts across all platforms, ensures the efficient use of materials and works to transform waste into valuable resources through recovery, recycling and energy-valorization processes.

In line with the requirements of the European Sustainability Reporting Standards (ESRS), we have conducted a double materiality assessment to evaluate the impacts, risks and opportunities associated with resource use and the circular economy. The conclusions from this analysis are outlined below and provide a comprehensive view of how this topic affects, and is affected by, our business model, value chain and operational context:

Impact materiality

Impact	Horizon	Location
Resource inputs, including resource use		
Natural resource depletion resulting from the production of goods and services in the upstream value chain	Current	Bottom-up value chain
Resource outflows related to products and services		
Waste recovery and optimization of processes to obtain new by-products useful in various sectors	Current	Own operations
Waste		
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
Resource inputs, including resource use		
Risk - Rising cost of raw materials and materials	Reduced profit margins and increased contract operating costs Current	Own operations
Waste		
Risk - New waste management legislation 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





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

Although we do not have an overarching **FCCenviro**-level policy that covers this topic, we operate under the ISO 14001 standard and maintain operational policies at the platform or country level in all geographies where we operate, supporting the transition toward a circular economy. This involves reducing the consumption of natural raw materials, prioritizing the use of recycled materials and industrial byproducts, and promoting reuse and recycling in our operational processes.

Within this context, several key commitments stand out:

- » **Acting as drivers of the transition away from the use of virgin resources**, including the progressive increase in the use of recycled materials, ensuring sustainable sourcing practices, and fostering the adoption of renewable resources within operational and procurement activities.

- » **Promoting ethical supplier relationships and the responsible procurement of raw materials and waste-management services**, ensuring that partners across the value chain adhere to principles of environmental integrity and resource responsibility.

- » **Operating in a manner that ensures the responsible management of resources, embedding circular economy principles**, such as waste minimization, resource recovery and material efficiency—into daily operational practices and long-term planning.

These commitments form a consistent foundation for advancing circularity across **FCCenviro**'s operations, even in the absence of a unified global policy, and reinforce the organization's contribution to a more resource-efficient and sustainable operational model.

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

The circular economy and the responsible use of resources are considered a material topic for **FCCenviro**. However, in many cases, we operate on behalf of public and private clients, delivering waste-management services under contractual frameworks that define the processes, technologies and operational conditions to be applied. While these arrangements enable us to improve the efficiency and sustainability of their waste management systems, they also limit our ability to influence upstream decision-making, particularly with respect to waste generation, material consumption or product design.

For this reason, our strategic lines focus on the areas that **FCCenviro** can directly control, ensuring that our actions deliver tangible value, are operationally feasible and contribute meaningfully to the transition toward a circular economy across all the regions where we operate.

In line with our priority strategic pillars, during 2025 we carried out the following actions:

Increase in the recovery of waste

In France, we have launched an innovative project aimed at recovering 100% of the personal protective equipment (PPE) and workwear used in our waste collection and street-cleaning activities. The initiative focuses on recycling and repurposing textiles, plastic and rubber components so they can be transformed into new resources. This project not only reduces the volume of waste generated from operational equipment but also supports the development of circular material loops and strengthens the sustainability of our supply chain.





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In the ATLANTIC platform, we continue to advance measures to reduce office-related waste, particularly paper consumption. By 2025, payrolls and other internal administrative documents had been fully digitalized, resulting in an 80% reduction in paper use across our offices. In parallel, our corporate offices maintain Zero Waste certification, ensuring that more than 90% of unavoidable waste generated on site is recovered through reuse, recycling or other valorization processes. These actions reflect our commitment to integrating circularity principles into administrative and support functions, not only frontline operations.

Although this initiative does not focus exclusively on our own waste streams, the following action promotes circular practices by strengthening our support for reuse initiatives on the UK. The year 2025 has marked a significant expansion of this line of activity through the acquisition of several “circular shops”—dedicated spaces where valuable materials can be exchanged, repurposed and given a second life. We now operate circular-shop facilities in Allington, Wiltshire, West Northamptonshire, Cheshire East and New Romney. These locations provide community members with access to high-quality second-hand products, support local charitable organizations and reduce the volume of reusable materials entering the waste stream. By fostering reuse, these initiatives generate social value, promote behavioral change and strengthen the circular economy at the local level.

Increase in landfill degasification

An other of our strategic priorities is to recover value from waste streams where disposal has traditionally been the only viable option. For waste that ultimately requires landfilling, we are enhancing methane capture to convert it into a valuable energy source, thereby reducing greenhouse-gas emissions while supporting our circularity and decarbonization objectives.

Throughout 2025, we have implemented a series of measures to improve methane-recovery efficiency at our landfills in the Czech Republic. Key actions include:

- » Enhanced monitoring systems, such as flow-box measurements and the use of drones, enabling more precise detection of gas flows and improving the identification of fugitive emissions.
- » Installation of new horizontal gas-capture pipelines, increasing the collection surface area and improving the overall extraction performance.
- » Commissioning new cogeneration units, allowing the captured biogas to be converted efficiently into electricity and heat, thereby maximizing its energy value.

These efforts represent the first phase of a broader, multi-year workstream that will be progressively extended to all **FCCenviro**-owned landfills. The objective is to achieve a potential methane-capture rate of 65% by 2030. This will not only reduce the environmental footprint of our landfills but also enhance energy recovery at the end of the waste-management chain, turning residual waste streams into renewable-energy sources.





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Supplier Management

For several years, we have been working to strengthen our relationships with suppliers and incorporate sustainability criteria into decision-making for the procurement of raw materials and contracted services. Over the past year, we have expanded the geographical scope of this approach to several countries across multiple platforms, and we have planned to continue broadening both the geographical reach and the percentage of purchases covered. In parallel, procurement criteria have been standardized to ensure that the same sustainability standards are met in every location where we operate.

For several years, we have been strengthening our relationships with suppliers and progressively integrating sustainability criteria into procurement decision-making for raw materials and contracted services. This approach reflects our commitment to ensuring that the principles of circularity, responsible sourcing and environmental integrity extend beyond our own operations and into the broader value chain.

Over the past year, we have expanded the geographical scope of this initiative across multiple platforms and countries, ensuring that a growing proportion of our procurement processes incorporate environmental, social and governance considerations.

In parallel, we have worked to standardize procurement criteria across the organization to ensure that the same sustainability standards are applied consistently in every geography where **FCCenviro** operates. This harmonization allows us to: Improve transparency and traceability along the supply chain, strengthen expectations for supplier performance and compliance and facilitate better alignment with our circular-economy objectives and long-term decarbonization commitments.

Together, these actions reinforce **FCCenviro's** role as a driver of sustainability within the value chain, ensuring that suppliers contribute to our shared commitment to responsible resource management and circularity.

R&D&I project development

FCCenviro is participating in “PROSPER”, an innovation project that began at the end of 2024 and has advanced significantly throughout 2025. The initiative seeks to develop cutting-edge solutions to enhance the sorting and recycling of bioplastics, combining technological innovation with active citizen participation to drive meaningful improvements in waste-management systems.

Running until 2028 and carried out in collaboration with other leading companies in the sector, the project will evaluate the effectiveness of source-separation practices, validate emerging sorting and recycling technologies, and explore innovative ways to reintroduce recycled bioplastic by-products into the market. The project encompasses both operational and behavioral dimensions, recognizing that technological advancements must go hand in hand with improved citizen engagement to maximize bioplastic recovery rates.

This initiative not only creates value for our clients—by supporting more efficient and sustainable waste-management practices—but also has the potential to contribute to **FCCenviro's** own plastic-production processes in the future, reinforcing our transition toward a more circular and resource-efficient business model.





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Metrics and targets

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

The overarching objective of this strategic line is to transform **FCCenviro’s** resource-management model by reducing the generation of non-recovered waste, maximizing material and energy recovery, and promoting responsible consumption and procurement practices across all platforms. This approach reinforces our commitment to advancing the circular economy while improving environmental performance throughout the value chain.

To ensure consistency and alignment across the organization, homogeneous objectives have been established for all platforms. These targets will continue to be strengthened and expanded over the coming years:

- » **Maintain the recovery rate of non-hazardous waste generated in our operations at above 80%**, ensuring that the majority of internally generated waste is directed towards recycling, recovery or other valorization pathways rather than disposal.
- » **Increase landfill-biogas capture to 65%**, recovering value from waste streams for which no alternative treatment options currently exist and contributing directly to emissions reductions and renewable-energy generation.
- » **Establish a supplier-management methodology that incorporates sustainability criteria in all countries where we operate**, ensuring that circularity and resource-efficiency expectations extend throughout our supply chain.

» **Achieve a defined percentage of purchases managed under sustainability criteria**, as part of a harmonized global procurement framework designed to improve transparency, responsible sourcing and environmental integrity across all purchasing processes.

As with the rest of the material topics addressed at corporate level, these **FCCenviro** objectives complement and reinforce the initiatives developed by each platform. Local actions adapt these commitments to the specific operational, regulatory and market conditions of each geography, ensuring both relevance and effectiveness. Together, all platforms advance in the same direction: promoting responsible consumption models, improving waste-management practices and accelerating the transition toward a more circular and resource-efficient economy.

DR E5-4: Resource inflows

Our consumption of raw materials is primarily associated with the inflows required to deliver services to both public and private customers. Since **FCCenviro** does not operate manufacturing facilities, we do not produce goods for external markets; the only outputs comparable to products are the by-products generated through our waste-treatment processes, such as recyclables, recovered materials and energy-valorized outputs.

In several of our operational activities, the waste itself functions as the raw material, particularly in recycling, biomethanization, composting, and energy-from-waste processes. However, in line with reporting methodology and sectoral best practice, the figures presented below do not include waste input as raw material, as it is considered a service-related input rather than a resource consumed by the organization.

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, pallets, containers, packaging, and baling materials, stretch film
Chemical products	Hazardous and non-hazardous chemicals, urea, hydraulic oil, paint, greases, reagents, lime, sepiolite, antifreeze, solvents, acids, phytosanitary products, additives, and other harmful substances
General materials	Peat, compost, wood, cover soil, steel sheets, wire, topsoil mixes, gravel, sand, topsoil, granular material, reclaimed asphalt, fillers, sub-base aggregates, asphalt mix, concrete, cement, insulation materials, bricks, glass, structural and corrugated steel, non-ferrous metals such as copper, aluminum, and lead, ACM, methacrylate, LEDs, various types of plastics, recoverable construction and demolition materials, network-repair materials, clay and plastic liners for landfill engineering, soils and aggregates for restoration, recycled and non-recycled paper and cardboard, and operational consumables

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	Municipal, commercial, and industrial waste; recyclable materials such as paper, cardboard, plastics, metals, and glass; construction and demolition waste; residual fractions; bio-stabilized material; incoming materials at recycling facilities; hazardous and non-hazardous waste; materials for waste-treatment processes; and maintenance-related waste

The quantities of raw materials consumed for the provision of our services are presented below in tons and percentages, covering all our geographic platforms. The data are based on direct measurements in Europe and the UK, using information collected through our IT systems, while figures for the USA are estimated.

Consumption of raw materials	Units	2024	2025
Total weight of technical and biological products and materials used	t	1,488,129*	1,655,460

Consumption of raw materials	Units	2024	2025
Renewable materials	t	1,060,937	853,648
Non-renewable materials	t	427,191	801,811
Percentage of renewable materials	%	71	52

*2024 figure adjusted

DR E5-5: Resource outflows

The waste generated by our business in 2025 is presented below, distinguishing between hazardous and non-hazardous waste. The data-consolidation methodology is based on direct measurements collected through our IT systems for all geographic platforms except the USA, where figures are estimated. All waste generated is characterized according to its final destination.

The waste generated by our activity primarily results from the operation of our facilities and process-related outputs, as well as from maintenance tasks on our machinery and renovation activities in our offices and installations. The majority of the 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 municipal-type waste. We do not generate any radioactive waste as defined in Council Directive 2011/70/Euratom.

Waste generated	Units	2024	2025
Hazardous waste generated	t	68,682	97,823
Non-hazardous waste generated	t	392,917	626,127
Total waste generated	t	461,600	723,950

Regarding the percentage of recovered waste, in 2025 we allocated 76% of all waste, hazardous and non-hazardous, to recovery operations, as shown in the table below:

Recycled/non-recycled waste	Units	2024	2025
Total waste recovered	t	303,145.91	549,942.83
Total non-recovered waste	t	158,453.23	174,007.53
Percentage of waste not recovered	%	34	24

Waste destined for recovery operations	Units	2024	2025
Hazardous waste			
Hazardous waste destined for preparation for re-use	t	4.77	314.13
Recycled hazardous waste	t	1,121.29	44,820.12
Hazardous waste destined for other recovery operations	t	1,236.63	1,470.34
Total hazardous waste destined for recovery operations	t	2,362.69	46,604.60
Non-hazardous waste			
Non-hazardous waste destined for preparation for re-use	t	265,049.64	426,876.93
Recycled non-hazardous waste	t	27,586.66	20,890.13
Non-hazardous waste destined for other recovery operations	t	8,146.95	55,571.17
Total non-hazardous waste destined for recovery operations	t	300,783.22	503,338.23

Waste for disposal	Units	2024	2025
Hazardous waste			
Hazardous waste disposed of by energy recovery	t	0.00	880.01
Hazardous waste destined for landfill	t	57,708.42	47,003.37
Hazardous waste destined for other disposal operations	t	8,611.58	3,335.20
Total hazardous waste destined for disposal	t	66,320.00	51,218.58
Non-hazardous waste			
Non-hazardous waste disposed of by energy recovery	t	0.00	75.06
Non-hazardous waste destined for landfill	t	87,007.79	115,183.81
Non-hazardous waste destined for other disposal operations	t	5,126.44	7,530.08
Total non-hazardous waste destined for disposal	t	92,134.23	122,788.95



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

The EU Taxonomy Regulation (Regulation (EU) 2020/852 of 18 June 2020), which amends Regulation (EU) 2019/2088 on sustainability disclosures in the financial services sector, establishes a unified classification framework aimed at facilitating sustainable investments across the European Union.

- » Under this framework, an economic activity is considered environmentally sustainable when it meets all of the following criteria:
 - Substantially contributes to one or more of the six EU environmental objectives:
 - Climate change mitigation
 - Climate change adaptation
 - 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
- » Comply with the technical screening criteria established by the European Commission for each environmental objective.
- » Does not cause significant harm (DNSH) to any of the remaining environmental objectives.
- » Complies with minimum social safeguards, as defined in the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and related frameworks.

The results are presented on the next page:





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ELIGIBILITY

2024

2025

Turnover-REVENUES



Capex



Opex

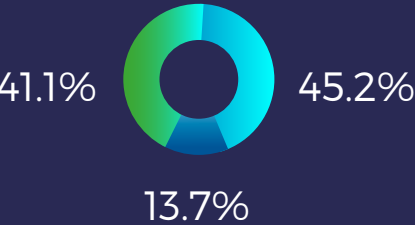
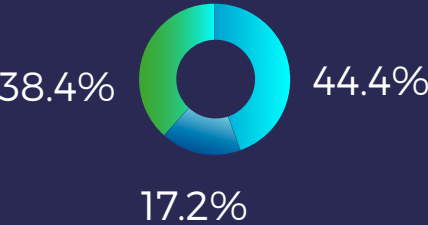


● Non-eligible (B) ● Eligible (A)

ALIGNMENT

2024

2025



● Non-eligible (B) ● Eligible and aligned (A1) ● Eligible and not aligned (A2)

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

Financial year 2025					Substantial Contribution Criteria					DNSH criteria ('Does Not Significantly Harm')											
Economic Activities	Code	Turnover	Proportion of Turnover, year N		Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned N-1 (A.1.) or eligible (A.2.) turnover, year N-1	Category enabling activity	Category transitional activity	
FCC ENVIRO		Millions €	%		Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
Construction, extension and operation of waste water collection and treatment	CCM 5.3	WTR 2.2	21.4	0.45%	Y	N/EL	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.45%			
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	CE 2.3	1,228.1	25.91%	Y	N/EL	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	22.47%			
Composting of bio-waste	CCM 5.8	CE 2.5	16,5	0.35%	Y	N/EL	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.50%			
Material recovery from non-hazardous waste	CCM 5.9	CE 2.7	268.6	5.67%	Y	N/EL	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	4.83%			
Landfill gas capture and utilization	CCM 5.10		6.2	0.13%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.04%			
Infrastructure for personal mobility, cycle logistics	CCM 6.13		541.9	11.43%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	14.01%	E		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3		10.8	0.23%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.27%	E		
Collection and transport of hazardous waste	CE 2.3	PPC 2.1	9.0	0.19%	N/EL	N/EL	N/EL	Y	N	N/EL	Y	Y	Y	Y	Y	Y	Y	0.03%			
Material recovery from non-hazardous waste	CE 2.7	CCM 5.9	30.5	0.64%	N	N/EL	N/EL	Y	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.14%			
Collection and transport of hazardous waste	PPC 2.1	CE 2.3	3.9	0.08%	N/EL	N/EL	N/EL	N	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.30%			
Collection and transport of hazardous waste	PPC 2.1		3.3	0.07%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.08%			
Remediation of contaminated sites and areas	PPC 2.4		2.4	0.05%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.15%			
Collection and transport of non-hazardous waste in source segregated fractions	CE 2.3																	0.24%			
Treatment of hazardous waste	CE 2.4																	0.81%			
Depollution and dismantling of end-of-life products	CE 2.6																	0.09%			
Sale of second-hand goods	CE 5.4																	0.02%			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)			2,142.6	45.20%	44,16%	0,00%	0,00%	0,83%	0,20%	0,00%	Y	Y	Y	Y	Y	Y	Y	44.41%			
Of which Enabling			552.7	11.66%	11,66%	0,00%	0,00%	0,00%	0,00%	0,00%	Y	Y	Y	Y	Y	Y	Y	0.00%	E		
Of which Transitional			0.0	0.00%	0,00%						Y	Y	Y	Y	Y	Y	Y	0.00%		T	

General Information	A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)												
						EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		
	Conservation forestry	CCM 1.4	CCA 1.4	0.1	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.01%
Climate Change	Construction, extension and operation of waste water collection and treatment	CCM 5.3	WTR 2.2	3.7	0.08%	EL	N/EL	EL	N/EL	N/EL	N/EL		0.27%
	Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	CE 2.3	45.2	0.95%	EL	N/EL	N/EL	EL	N/EL	N/EL		2.11%
	Composting of bio-waste	CCM 5.8	CE 2.5	64.3	1.36%	EL	N/EL	N/EL	EL	N/EL	N/EL		0.26%
Pollution Prevention	Material recovery from non-hazardous waste	CCM 5.9	CE 2.7	123.3	2.60%	EL	N/EL	N/EL	EL	N/EL	N/EL		6.67%
	Landfill gas capture and utilisation	CCM 5.10		6.1	0.13%	EL	N/EL	N/EL	N/EL	N/EL	N/EL		0.12%
	Infrastructure for personal mobility, cycle logistics	CCM 6.13		118.1	2.49%	EL	N/EL	N/EL	N/EL	N/EL	N/EL		2.37%
Water and Marine Resources	Construction of new buildings	CCM 7.1	CE 3.1	25.2	0.53%	EL	N/EL	N/EL	EL	N/EL	N/EL		0.16%
	Renovation of existing buildings	CCM 7.2	CE 3.2	0.1	0.00%	EL	N/EL	N/EL	EL	N/EL	N/EL		0.37%
	Collection and transport of hazardous waste	CE 2.3	PPC 2.1	44.3	0.94%	N/EL	N/EL	N/EL	EL	EL	N/EL		0.04%
Biodiversity and Ecosystems	Treatment of hazardous waste	CE 2.4		11.7	0.25%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		0.09%
	Depollution and dismantling of end-of-life products	CE 2.6		19.2	0.41%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		0.28%
	Maintenance of roads and motorways	CE 3.4		0.2	0.00%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		
Resource Use and Circular Economy	Repair, refurbishment and remanufacturing	CE 5.1		0.7	0.01%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		0.00%
	Product-as-a-service and other circular use- and result-oriented service models	CE 5.5		0.1	0.00%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		0.00%
	Collection and transport of hazardous waste	PPC 2.1		40.8	0.86%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		0.59%
EU Taxonomy	Treatment of hazardous waste	PPC 2.2		4.3	0.09%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		0.08%
	Remediation of contaminated sites and areas	PPC 2.4		17.2	0.36%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		0.37%
	Conservation, including restoration, of habitats, ecosystems and species	BIO 1.1		122.4	2.58%	N/EL	N/EL	N/EL	N/EL	N/EL	EL		3.31%
Own Staff	Hotels, holiday, camping grounds and similar accommodation	BIO 2.1		1.0	0.02%	N/EL	N/EL	N/EL	N/EL	N/EL	EL		0.02%
	Anaerobic digestion of bio-waste	CCM 5.7											0.08%
	Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			648.2	13.67%	8,15%	0,00%	0,00%	1,61%	1,32%	2,60%		17.21%
Value Chain Workers	A. Turnover of Taxonomy eligible activities (A1+A2)			2,790.8	58.87%	52,31%	0,00%	0,00%	2,44%	1,52%	2,60%		61.62%
	B. TAXONOMY-NON-ELIGIBLE ACTIVITIES												
	Turnover of Taxonomy-non-eligible activities			1,949.4	41.13%								
Affected Communities	TOTAL			4,740.2	100.00%								
Consumers and End-Users													
Business Conduct													

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Financial year 2025						Substantial Contribution Criteria					DNSH criteria ('Does Not Significantly Harm')										
Economic Activities	Code	CapEx	Proportion of CapEx, year N	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned N-1 (A.1.) or eligible (A.2.) CapEx, year N-1	Category enabling activity	Category transitional activity		
FCC ENVIRO		Mllions €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T		
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
Construction, extension and operation of waste water collection and treatment	CCM 5.3	CCA 5.3	WTR 2.2	3.0	0.34%	Y	N	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.05%			
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	CCA 5.5	CE 2.3	124.0	14.07%	Y	N	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	12.83%			
Composting of bio-waste	CCM 5.8	CCA 5.8	CE 2.5	1.2	0.13%	Y	N	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.22%			
Material recovery from non-hazardous waste	CCM 5.9	CCA 5.9	CE 2.7	15.4	1.75%	Y	N	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	3.86%			
Infrastructure for personal mobility, cycle logistics	CCM 6.13	CCA 6.13		62.6	7.10%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	6.06%	E		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	CCA 7.3		0.4	0.05%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.05%	E		
Collection and transport of hazardous waste	CE 2.3	PPC 2.1		1.4	0.16%	N/EL	N/EL	N/EL	Y	N	N/EL	Y	Y	Y	Y	Y	Y	0.00%			
Material recovery from non-hazardous waste	CE 2.7	CCM 5.9	CCA 5.9	13.0	1.48%	N	N	N/EL	Y	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.08%			
Collection and transport of hazardous waste	PPC 2.1	CE 2.3		0.1	0.01%	N/EL	N/EL	N/EL	N	Y	N/EL	Y	Y	Y	Y	Y	Y	0.01%			
Collection and transport of hazardous waste	PPC 2.1			0.3	0.04%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	0.04%			
Treatment of hazardous waste	CE 2.4																	0.08%			
Capex of environmentally sustainable activities (Taxonomy-aligned) (A.1)				221.4	25.13%	23,44%	0,00%	0,00%	1,64%	0,04%	0,00%	Y	Y	Y	Y	Y	Y	23.31%			
Of which Enabling				63.0	7.15%	7,15%	0,00%	0,00%	0,00%	0,00%	0,00%	Y	Y	Y	Y	Y	Y	0.00%	E		
Of which Transitional				0.0	0.00%	0,00%						Y	Y	Y	Y	Y	Y	0.00%		T	

	A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)													
							EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		
General Information	Construction, extension and operation of waste water collection and treatment	CCM 5.3	CCA 5.3	WTR 2.2	0.4	0.04%	EL	EL	EL	N/EL	N/EL	N/EL		
	Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	CCA 5.5	CE 2.3	8.8	1.00%	EL	EL	N/EL	EL	N/EL	N/EL		
	Composting of bio-waste	CCM 5.8	CCA 5.8	CE 2.5	0.8	0.09%	EL	EL	N/EL	EL	N/EL	N/EL		
Climate Change	Material recovery from non-hazardous waste	CCM 5.9	CCA 5.9	CE 2.7	49.4	5.60%	EL	EL	N/EL	EL	N/EL	N/EL		
Pollution Prevention	Landfill gas capture and utilisation	CCM 5.10	CCA 5.10		0.8	0.09%	EL	EL	N/EL	N/EL	N/EL	N/EL		
	Infrastructure for personal mobility, cycle logistics	CCM 6.13	CCA 6.13		13.9	1.58%	EL	EL	N/EL	N/EL	N/EL	N/EL		
	Collection and transport of hazardous waste	CE 2.3	PPC 2.1		3.3	0.37%	N/EL	N/EL	N/EL	EL	EL	N/EL		
Water and Marine Resources	Treatment of hazardous waste	CE 2.4			0.8	0.09%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		
	Depollution and dismantling of end-of-life products	CE 2.6			0.6	0.07%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		
	Repair, refurbishment and remanufacturing	CE 5.1			0.1	0.01%	N/EL	N/EL	N/EL	EL	N/EL	N/EL		
Biodiversity and Ecosystems	Collection and transport of hazardous waste	PPC 2.1			3.3	0.37%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		
	Treatment of hazardous waste	PPC 2.2			0.4	0.04%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		
	Remediation of contaminated sites and areas	PPC 2.4			0.8	0.09%	N/EL	N/EL	N/EL	N/EL	EL	N/EL		
EU Taxonomy	Conservation, including restoration, of habitats, ecosystems and species	BIO 1.1			3.2	0.37%	N/EL	N/EL	N/EL	N/EL	N/EL	EL		
Own Staff	Renovation of existing buildings	CCM 7.2												
Value Chain Workers	CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				86.5	9.82%	8.40%	0.00%	0.00%	0.54%	0.51%	0.37%		
	A. CapEx of Taxonomy eligible activities (A1+A2)				307.9	34.94%	31.84%	0.00%	0.00%	2.18%	0.55%	0.37%		
	B. TAXONOMY-NON-ELIGIBLE ACTIVITIES													
Affected Communities	CapEx of Taxonomy-non-eligible activities				573.3	65.06%								
	TOTAL				881.3	100.00%								
Consumers and End-Users														
Business Conduct														

	A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)												
						EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		
	Conservation forestry	CCM 1.4	CCA 1.4	0.0	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL		0.01%
	Construction, extension and operation of waste water collection and treatment	CCM 5.3	CCA 5.3	WTR 2.2	0.3	0.12%	EL	EL	EL	N/EL	N/EL		0.29%
General Information	Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	CCA 5.5	CE 2.3	2.8	1.01%	EL	EL	N/EL	EL	N/EL		1.31%
Climate Change	Composting of bio-waste	CCM 5.8	CCA 5.8	CE 2.5	5.9	2.17%	EL	EL	N/EL	EL	N/EL		0.13%
	Material recovery from non-hazardous waste	CCM 5.9	CCA 5.9	CE 2.7	10.7	3.96%	EL	EL	N/EL	EL	N/EL		9.01%
	Landfill gas capture and utilisation	CCM 5.10	CCA 5.10		1.3	0.48%	EL	EL	N/EL	N/EL	N/EL		0.30%
Pollution Prevention	Infrastructure for personal mobility, cycle logistics	CCM 6.13	CCA 6.13		3.3	1.23%	EL	EL	N/EL	N/EL	N/EL		1.04%
Water and Marine Resources	Construction of new buildings	CCM 7.1	CCA 7.1	CE 3.1	0.1	0.04%	EL	EL	N/EL	EL	N/EL		0.03%
	Collection and transport of hazardous waste	CE 2.3	PPC 2.1		1.4	0.51%	N/EL	N/EL	N/EL	EL	EL		0.05%
	Treatment of hazardous waste	CE 2.4			0.4	0.14%	N/EL	N/EL	N/EL	EL	N/EL		0.17%
	Depollution and dismantling of end-of-life products	CE 2.6			1.4	0.52%	N/EL	N/EL	N/EL	EL	N/EL		0.40%
Biodiversity and Ecosystems	Maintenance of roads and motorways	CE 3.4			0.0	0.01%	N/EL	N/EL	N/EL	EL	N/EL		
Resource Use and Circular Economy	Repair, refurbishment and remanufacturing	CE 5.1			0.0	0.01%	N/EL	N/EL	N/EL	EL	N/EL		0.01%
	Product-as-a-service and other circular use- and re-result-oriented service models	CE 5.5			0.0	0.00%	N/EL	N/EL	N/EL	EL	N/EL		0.00%
	Collection and transport of hazardous waste	PPC 2.1			1.9	0.71%	N/EL	N/EL	N/EL	N/EL	EL		0.46%
EU Taxonomy	Treatment of hazardous waste	PPC 2.2			0.2	0.06%	N/EL	N/EL	N/EL	N/EL	EL		0.03%
	Remediation of contaminated sites and areas	PPC 2.4			0.4	0.14%	N/EL	N/EL	N/EL	N/EL	EL		0.11%
Own Staff	Conservation, including restoration, of habitats, ecosystems and species	BIO 1.1			2.1	0.77%	N/EL	N/EL	N/EL	N/EL	N/EL		0.80%
Value Chain Workers	Hotels, holiday, camping grounds and similar accommodation	BIO 2.1			0.0	0.01%	N/EL	N/EL	N/EL	N/EL	N/EL		0.01%
Affected Communities	Anaerobic digestion of bio-waste	CCM 5.7											0.22%
	Renovation of existing buildings	CCM 7.2											0.32%
	Infrastructure enabling road transport and public transport	CCA 6.15											0.01%
Consumers and End-Users	OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				32.3	11.92%	9.03%	0.00%	0.00%	1.20%	0.91%	0.78%	14.69%
Business Conduct	A. OpEx of Taxonomy eligible activities (A1+A2)				126.2	46.55%	41.66%	0.00%	0.00%	3.12%	0.99%	0.78%	48.16%
	B. TAXONOMY-NON-ELIGIBLE ACTIVITIES												
	OpEx of Taxonomy-non-eligible activities				145.0	53.45%							
	TOTAL				271.2	100.00%							



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ESRS 1

Own STAFF

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



5 GENDER EQUALITY

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DR related to ESRS 2 SBM-2: Interests and views of stakeholders

In the development and finalization of **FCCenviro's** double materiality assessment, the company has adopted a structured and inclusive stakeholder-engagement approach designed to ensure that its conclusions accurately reflect the expectations, priorities and perspectives of its key stakeholders. To this end, **FCCenviro** has actively considered the views of employees, service providers, customers and investors through a series of targeted questionnaires and surveys.

This process has enabled the organization to systematically capture and incorporate stakeholder input into the definition of its strategic priorities, business model and double materiality outcomes, ensuring alignment between sustainability-related risks, impacts and opportunities and the expectations of those most directly affected by, or influential to, the company's activities.

Stakeholder inputs collected through these channels are subject to systematic review and analysis and are considered as part of **FCCenviro's** decision-making processes, contributing to continuous improvement, risk management and strategic alignment.

The internal and external communication and engagement channels that support this dialogue—ensuring transparency, accessibility and effectiveness—are outlined in detail in the following section.

Internal communication channels

- » **One - FCC Group Corporate Intranet:** A common digital platform accessible to all FCC Group employees, serving as a centralized hub for internal communication and knowledge sharing. The intranet provides access to corporate news, transversal collaboration tools and key documentation, including pay slips, holiday records, certificates and other employment-related information.
- » **Whistleblowing channel:** A confidential and secure reporting mechanism made available to all FCC Group employees and other related parties, including contractors, suppliers, shareholders and volunteers. This channel enables the anonymous reporting of concerns related to potential breaches of the Code of Ethics and Conduct or suspected criminal activities. The Whistleblowing Channel is accessible through multiple interfaces, including the corporate website and intranet, ensuring ease of access and protection of whistleblowers.
- » **FCC360 - FCC App:** A digital application that enables two-way communication between employees and the company. Through FCC360, employees can manage administrative requests (such as time recording and holiday enquiries), access training via the FCC Campus, consult internal job opportunities, benefit from social advantages and discounts, participate in equality, diversity and inclusion campaigns, health and safety initiatives, and report incidents or submit concerns through the Whistleblowing Channel.
- » **FCC Campus:** The FCC Group's e-learning platform, designed to address the training and development needs of employees. It includes both Group-wide training programs and **FCCenviro**-specific initiatives, as well as awareness-raising and informational campaigns, supporting continuous learning and professional development.
- » **We are FCC:** A quarterly digital magazine and poster aimed at keeping employees informed about FCC Group news, internal communication campaigns, corporate initiatives, employee competitions, and a range of sports, health and well-being activities promoted by the company.





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Together, these channels ensure that **FCCenviro** maintains robust internal dialogue, facilitates employee engagement, supports ethical conduct and compliance, and promotes a shared corporate culture aligned with the Group’s values and sustainability objectives.

External communication channels

- » **Corporate Website:** The corporate website serves as **FCCenviro’s** primary external communication channel. It provides a comprehensive directory with relevant corporate information, including links to the websites of each geographical platform. This channel is used to publish and ensure access to public and periodic information for external stakeholders, as well as to inform them of the available communication channels through which they can interact with the company.
- » **Service Quality Surveys:** **FCCenviro** conducts annual service-quality surveys to monitor the performance and effectiveness of the services provided. These surveys are a key tool for gathering customer feedback, identifying areas for improvement and supporting continuous enhancement of service quality. The insights obtained through these questionnaires also enable the early identification and resolution of potential complaints or service-related issues.
- » **Social Media Channels:** **FCCenviro** maintains an active presence on major social media platforms, including YouTube, X, Instagram and LinkedIn. These channels are used to communicate externally, share relevant news and updates, and keep stakeholders informed about corporate developments, initiatives and milestones.

DR related to 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
Employment		
Direct job creation through the hiring of employees	Current	Own operations
Promotion of labour insertion through scholarship programs and professional development	Current	Own operations
Affectations on the balance between work and family life	Current	Own operations
Improvement of workforce conditions as a result of dialogue with legal worker representation	Current	Own operations
Diversity, Equality and Inclusion		
Contribution to pay equity through compensation policies and equality plans	Current	Own operations
Promoting gender equality and diversity through the implementation of plans and programs	Current	Own operations
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
Professional development		
Contribution to the socio-economic development of communities where the company operates through professional development of employees	Current	Own operations
Improvement of employee skills through training programs	Current	Own operations
Safety, health and welfare		
Exposure of employees to health and safety impacts	Current	Own operations

Financial materiality:

Risk/Opportunity	Financial effects	Location
Equal treatment and equal opportunities		
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
Other work-related rights		
Risk - Cyber-attacks and loss of personal data	Disruption of operations and loss of key data due to cyber-attacks	Own operations





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DR S1-1: Policies related to own personnel

FCCenviro has implemented a comprehensive set of corporate policies governing the management of its own workforce. These policies are differentiated by subject matter and provide a consistent framework across all geographical platforms. No significant changes were identified in these policies during 2025.

- » **Sustainability Policy:** Approved in 2022 by the FCC Group’s Board of Directors, this policy defines the Group’s fundamental values, principles and commitments in relation to sustainable development. It provides guidance for actions aimed at contributing to social progress while ensuring the protection of human rights both internally and throughout the value chain.
- » **Recruitment Policy:** Approved in 2018 by the FCC Group’s Board of Directors, this policy is aligned with the UN Guiding Principles on Business and Human Rights and applies across all **FCCenviro** operating platforms. Its purpose is to attract and select talent, support professional development and promote employee retention. The policy is fully aligned with the values and principles set out in 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 respecting and protecting the human rights of its employees. It defines core commitments in areas such as safe working environments, health and safety, non-discrimination, equality, and digital disconnection, among others.

- » **Policy on Equal Opportunities and Safe Environments - Diversity and Inclusion:** Approved in 2023, this policy promotes effective equality between women and men as a cross-cutting corporate objective. **FCCenviro** has implemented specific Equality Plans aligned with this policy, reinforcing its commitment to equal opportunities and inclusive workplaces across its operations.
- » **The Group’s Safety, Health and Well-being Policy:** One of the Group’s main lines of action, this policy governs the promotion of employee health, safety and well-being. It is implemented through platform-specific policies aligned with ISO 45001, with the objective of fostering safe and healthy working environments that support both physical and emotional well-being and overall quality of life.
- » **Policy on the Use of Technological Means:** Approved in 2019 and updated in the year 2025, by the FCC Group’s Board of Directors, this policy regulates the appropriate use of technological resources made available to employees. It recognizes employees’ right to rest and digital disconnection, taking into account the nature and characteristics of each role. The 2025 updated version reflects AI-driven risks and reinforcing cybersecurity commitments.
- » **Compliance Policy:** This policy establishes behavioral guidelines with the highest standards of integrity, ensuring compliance with applicable laws, regulations, contractual obligations, internal procedures and ethical principles across all activities.
- » **Anti-corruption policy:** Approved in 2018 and applicable to all company activities, this policy aims to prevent corruption and ensure full compliance with legal requirements and the integrity principles established by the FCC Group.





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DR SI-2: Processes for engaging with own workers and workers’ representatives about impacts

FCCenviro maintains direct, continuous and structured communication with its workforce across all the geographies in which it operates. The company has implemented a combination of formalized and informal engagement mechanisms that enable ongoing collaboration with employees and their legal representatives, ensuring that workforce-related concerns are identified, analyzed and appropriately addressed.

A key element of this engagement framework is the existence of works councils, composed of employee representatives, which serve as an essential channel for collecting and communicating employees’ concerns, requests and complaints. These matters typically relate to working conditions, internal procedures, occupational matters or professional development. Works councils are managed at the local level, corresponding to each facility or service within the respective geographical platforms, ensuring proximity and responsiveness to employees’ needs.

In addition to local works councils, **FCCenviro** also operates sector-specific committees, such as Health and Safety Committees, which meet on a regular basis to address occupational risks, incident trends and preventive measures affecting the company’s own workforce. These forums enable structured dialogue focused on specific thematic areas and support continuous improvement in employee protection and wellbeing.

The outcomes and conclusions derived from these employee-engagement mechanisms are consolidated, where applicable, within the relevant collective bargaining agreements. Collective agreements constitute a fundamental instrument for regulating employment conditions, as they govern core aspects of the employment relationship, including remuneration, working time, rest periods, leave entitlements and occupational health and safety, among others.

In this context, and in line with the categories analyzed in the double materiality assessment, the most recurrent concerns and incidents identified during 2025 are set out beside:

- » **Employment and Professional Development**
Continuous improvement of general working conditions, ensuring fair and adequate remuneration aligned with the level of responsibility and prevailing sector standards. This also includes periodic wage adjustments to reflect cost-of-living increases in each country of operation, as well as opportunities for professional growth and development.
- » **Diversity, Equality and Inclusion**
Development, implementation and integration of Equality, Diversity and Inclusion Plans within collective bargaining agreements and negotiation frameworks, reinforcing the commitment to equitable treatment and inclusive labor practices across all platforms.
- » **Safety, Health and Welfare**
Ongoing communication and dialogue with occupational-health and prevention services to support continuous improvement in workplace safety. This includes ensuring the availability and adequacy of preventive measures such as personal protective equipment (PPE), effective emergency-management procedures and health-surveillance programs.

In addition, employees highlighted the importance of prevention plans, risk assessments and proactive preventive actions aimed at promoting safe working environments and enhanced employee well-being.

- » **Equal treatment and equal opportunities**
Development and application of equality plans designed to ensure equity within the professional environment and to support the inclusion of all minority groups, fostering a culture of fairness, respect and non-discrimination.
- » **Other work-related rights**
Ongoing dialogue with the company to address other aspects related to workers’ rights, including participation in decision-making processes, access to training opportunities, and the provision of timely and transparent information.





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DR S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns

In addition to the communication and engagement mechanisms described under requirements SBM-2 and S1-2, **FCCenviro** has, since 2023, established a dedicated Human Resources Committee at corporate level. This Committee serves as a structured governance forum for addressing the risks, impacts and opportunities identified in relation to the company’s own workforce.

During 2025, the Committee focused in particular on topics related to employment and professional development, diversity, equality and inclusion, and safety, health and well-being, ensuring that these areas received senior-level attention and consistent oversight across all geographical platforms.

Through this Committee, concerns, complaints and proposals for improvement raised by employees and their representatives are systematically reviewed by senior management and human-resources leads from the different platforms. This process enables informed and timely decision-making, ensuring that workforce-related matters are addressed in a coordinated manner and that the perspectives of employees are duly considered within **FCCenviro’s** governance and management processes.

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

The following are the actions carried out in 2025 for the relatively significant impacts on own staff:

Employment and Professional Development

At **FCCenviro**, talent attraction and retention are approached from a strategic perspective based on workforce planning, labour market insights and the anticipation of future talent needs. This approach helps ensure the availability of suitably qualified professionals while mitigating the risks associated with unwanted turnover and shortages of critical talent.

- » Training and leadership development programs through targeted initiatives.
- » Standardization of internship programs.
- » Targeted motivation and recognition programs.
- » Optimization of recruitment and selection tools (particularly LinkedIn).
- » FLIP Program. Recruitment of young engineers specializing in waste-to-energy through internship programs with prestigious universities.

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 2025 in relation to diversity, equality and inclusion:

- » Promote a healthy work-life balance.
- » Raise awareness of the principles of equal opportunity and respect for diversity as part of the company’s values.
- » Build a diverse workforce.
- » Effectively promote inclusion without workplace discrimination.
- » Integrate diversity management into all management policies. The implementation of these commitments is ensured through ongoing dialogue with social partners. This dialogue has led to the achievement of significant milestones in the areas of diversity and equality, such as increasing female employment in underrepresented sectors, providing specific training for women to help them assume leadership positions, integrating people with disabilities, and hiring marginalized groups and/or those at risk of social exclusion, among others.





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Safety, Health and Welfare

Health, Safety and Welfare is one of the strategic pillars of **FCCenviro**'s operations. Ensuring the safety of our workforce is critical. Significant efforts are undertaken across the organization to continuously improve safety performance, and compliance with ISO 45001 / OHSAS standards is ensured in all countries where we operate.

During 2025, the following actions were carried out to further strengthen safe operations across our contracts:

» We continued the transformation and enhancement of our preventive culture through the implementation of a three-year Health and Safety Strategic Plan in Spain. This initiative aims to evolve towards a proactive safety culture, strengthen leadership at all levels, consolidate a common framework of safe behaviors and rules, and ultimately reduce accident rates while reinforcing preventive culture. In 2025, the first sprint of the plan was launched, running until mid-2026. As part of this phase, the H&S management system was reviewed with the support of multidisciplinary teams to make it more agile and better aligned with real operational needs. This review was supported by a comprehensive communication plan to ensure understanding and engagement across the organization. In parallel, close monitoring was carried out on the implementation of key technical instructions, with particular focus on equipment lock-out and tag-out procedures in treatment plants, achieving 100% compliance in pilot plants and close to 50% across all facilities. Implementation includes equipment identification, definition of specific procedures, installation of locking systems, workforce training, and continuous monitoring through inspections, ensuring robust control of high-risk activities.

» FCC environment UK strengthened its strong safety record by securing three additional British Safety Council Swords of Honour, awarded to its Energy from Waste (EfW) facilities in Millerhill (Scotland), Allington (Kent), and Greatmoor (Aylesbury). These awards add to five previously obtained Swords of Honour, bringing the total to eight, and highlight the company's continued excellence in health, safety, wellbeing, and environmental management.

Equal treatment and equal opportunities

At **FCCenviro** 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 2025 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 Group and subsidiaries
 - I Equality Plan for FCC Ámbito 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. This certification was renewed in 2025.

- » 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 School of Industrial Organization (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 to 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.





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Metrics and targets

DR 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 incidents involving own personnel are outlined below:

Employment and Professional Development

- » We will enhance employee perception and engagement by progressively improving annual Engagement Survey results through to 2030, reaching a target score of 80%.
- » We will foster internal mobility by ensuring that at least 1,500 employees participate in structured internal mobility initiatives, such as the Flip Program, Green Jobs, international mobility schemes, and other internal pathways by 2030.
- » We will strengthen workforce capabilities in line with emerging trends by delivering more than 25,000 hours of training to more than 20,000 employees per year by 2030, covering key topics such as digitalization, environment, sustainability, artificial intelligence, and cybersecurity.

Diversity, Equality and Inclusion

- » We will train our workforce in diversity and inclusion, increasing awareness of this topic and delivering more than 17,000 hours of dedicated training by 2030.
- » We are a diverse company and proud of it. People with different abilities make a strong contribution to our collective success; therefore, we commit to more than 1,900 employees with different abilities within our workforce.

Safety, Health and Welfare

- » The objective is to identify the key enablers and constraints of management effectiveness and safety culture, in line with the continuous improvement principles of ISO 45001, and to ensure a sustained improvement in preventive culture based on these enablers, translating into a continuous reduction in accident frequency rates to 2030.

Other work-related rights

- » We will enhance talent attraction and retention by strengthening employer branding, increasing brand visibility to more than 720,000 LinkedIn views and 180,000 followers combined in all our **FCCenviro** profiles by 2030 and improving recruitment efficiency, with an average time-to-hire of 60 days in 2030.

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

Before presenting the key indicators of **FCCenviro** and its geographical platforms—which allow the effectiveness of the previously described actions and initiatives related to hiring and working-time arrangements to be assessed—it is worth highlighting the following contextual information of interest:

First, it should be noted that the calculation of the numerical workforce data is carried out using the same criteria applied in the financial information included in the consolidated financial statements, in accordance with the International Financial Reporting Standards (IFRS). Specifically, the total number of employees of entities consolidated using the full integration method is considered; that is, the workforce figure is calculated by multiplying the number of employees by the direct ownership percentage in joint operations.

As a result, this calculation excludes employees of joint ventures and associates accounted for under the equity method, as well as employees corresponding to financial interests in entities where there is no control, joint control or significant influence.

As of 31 December 2025, **FCCenviro** operates through four distinct geographical platforms, a total of 51,575 employees carry out their activity, providing services across 12 countries worldwide. In 2025, continuing the growth trend observed in previous years, the workforce increased by 2.67% compared to 2024.

This increase is the result, among other factors, of strategic business decisions to expand into new international markets and the obligation to apply workforce subrogation requirements set out in a significant part of the sector-specific collective bargaining regulations applicable to the company.

The distribution of staff by gender and country is as follows (It should be noted that, since 2025, employees in the United States are not required to declare their gender):

				2024				2025
Countries	Units	Men	Women	Total	Men	Women	Unknown	Total
Spain	N.º	27,354	10,036	37,390	28,117	10,415		38,532
Czech Republic	N.º	1,796	461	2,257	1,856	465		2,321
United Kingdom	N.º	3,638	546	4,184	3,495	550		4,045
USA	N.º	1,246	240	1,486	1,338	241	98	1,677
Austria	N.º	586	200	786	606	207		813
Portugal	N.º	418	62	480	427	73		500
Poland	N.º	460	157	617	499	166		665
Romania	N.º	93	33	126	100	32		132
Slovakia	N.º	308	95	403	297	93		390
Hungary	N.º	130	54	184	135	51		186
Serbia	N.º	88	24	112	84	25		109
France	N.º	1,146	1,061	2,207	1,170	1,035		2,205
Total	N.º	37,263	12,969	50,232	38,124	13,353	98	51,575

In this context, and given the wide range of sectors in which **FCCenviro** operates, employment contracts are formalized according to the specific needs of each business area and are aligned with the type of contractual arrangement that best suits the nature of the activity concerned.

Moreover, one of the defining characteristics of the company's workforce is its high level of employment stability, with a clear predominance of permanent contracts over temporary ones. This is largely attributable to the fact that a significant number of employees are assigned to service contracts in sectors where conventional subrogation obligations apply.

Specifically, in financial year 2025, out of the total workforce, 43,143 employees held permanent contracts, while 8,384 employees were engaged under temporary contracts. The number of permanent contracts increased by 99 employees compared to the previous year. Similarly, the majority of the workforce (82.16%) is employed on a full-time basis (42,372 employees), with a smaller proportion working part-time (9,155 employees). In 2025, the number of full-time employees increased by 1,052 compared to 2024, as shown in the table below.

Workforce by type of contract, working day and gender

		2024						2025
	Units	Men	Women	Total	Men	Women	Unknown	Total
Total Employees	N.º	37,263	12,969	50,232	38,124	13,353	98	51,575
Employees Indefinite	N.º	32,212	10,832	43,044	32,173	10,872	98	43,143
Temporary Employees	N.º	5,051	2,137	7,188	5,920	2,464	0	8,384
Hours Not Guaranteed	N.º				31	17	0	48
Employees Full Time	N.º	32,609	8,711	41,320	33,343	8,931	98	42,372
Employees Part-time	N.º	4,654	4,258	8,912	4,750	4,405	0	9,155

Similarly, in terms of average figures, in 2025 a total of 43,143 employees held permanent contracts, while 8,384 employees were engaged under temporary contracts.

Throughout 2025, the total number of new hires reached 14,580, as detailed in the table below:

Evolution N.º of new hires by age and gender

	2024						2025
	Men	Women	Total	Men	Women	Unknown	Total
< 35 years old	3,104	1,234	4,338	2,832	942	5	3,779
35-54 years	3,811	2,104	5,915	4,608	1,881	11	6,500
> 54 years old	1,668	895	2,563	3,272	1,021	8	4,301
Total	8,583	4,233	12,816	10,712	3,844	24	14,580

On the other hand, the turnover rate in 2025, is as follows:

N.º of persons ESRS rotation by gender

	2024		2025	
	N.º of employees	Rate	N.º of employees	Rate
Men	3,308	6.07%	3,950	7.06%
Women	1,068	1.96%	1,298	2.32%
Unknown	0	0.00%	26	0.05%
Total	4,376	8.03%	5,274	9.42%

The data presented above demonstrate an increasing level of employment stability at **FCCenviro**, as reflected in a low workforce turnover rate. When analyzed from the perspective of voluntary departures, the turnover rate in 2025 stood at 6.03%, indicating a stable employment model and a high level of workforce retention.

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

	2024						2025
	Men	Women	Total	Men	Women	Unknown	Total
< 30 years old	3,538	1,050	4,588	3,662	1,071	7	4,740
30-50 years	16,085	5,810	21,895	16,054	5,859	37	21,950
> 50 years old	17,640	6,109	23,749	18,408	6,423	54	24,885
Total	37,263	12,969	50,232	38,124	13,353	98	51,575

These figures confirm the employment stability of our workforce.



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DR S1-7: Characteristics of non-employee workers in the undertaking’s own workforce

The number of non-employee workers is very limited, representing only 3,2% of the total workforce. Specifically, the total number of non-employee workers amounts to 1,640 individuals, of whom 59 are self-employed workers and 1,581 are agency workers engaged through temporary employment agencies.

In the majority of cases, these workers participate in the productive activity cycle to address temporary operational needs that may arise across the different countries where FCC operates. This model allows the organization to maintain operational flexibility while ensuring that the core workforce remains predominantly composed of directly employed personnel.

DR S1-8: Collective bargaining coverage and social dialogue

FCCenviro considers collective bargaining a fundamental pillar of effective social dialogue and a key mechanism for understanding and addressing the diverse needs, expectations and sensitivities of its workforce. This conviction underpins the Company's approach to labor relations and is fully aligned with the commitments set out in the Human Rights Policy, particularly the obligation to engage constructively with employee representatives within the applicable national legal frameworks.

In practice, **FCCenviro** has consistently promoted stable, continuous and constructive social dialogue with employees, their legal representatives, trade unions and other relevant social partners. This ongoing engagement supports the development of a balanced and transparent labor-relations framework, while

enabling the organization to respond effectively to evolving business requirements and broaden social expectations.

Social dialogue is therefore regarded as an essential governance instrument within the **FCCenviro**. It facilitates consultation and collective bargaining processes that go beyond compliance, enabling the negotiation and implementation of collective agreements of general interest. These outcomes are reflected in, among others, the adoption of Equality Plans, collective agreements and other collective-level arrangements with varying scopes and applicability. In addition, social-dialogue mechanisms play a critical role in ensuring that employees are adequately informed about the objectives and rationale behind decisions with a direct impact on their working conditions and professional environment.

Through this approach, **FCCenviro** reinforces trust, promotes mutual understanding and ensures that labor-relations practices contribute positively to organizational stability, adaptability and long-term sustainability.

DR S1-9: Diversity indicators

Through the implementation of various initiatives and projects in this area year after year, **FCCenviro** works consistently to ensure the full integration of women across all positions and levels of the organization and to achieve full pay equity.

A clear reflection of this commitment is that, as of the end of 2025, the percentage of women holding managerial positions increased compared to 2024, reaching 20.79% of all positions of this nature.

By the end of 2025, 25.89% of the workforce is made up of women compared to 25.81% in 2024.

DR S1-10: Adequate Wages

In terms of remuneration, **FCCenviro** 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.

FCCenviro'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.

DR S1-11: Social Protection

All **FCCenviro** 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:

- a. illness;
- b.unemployment from the time when the own employee works for the undertaking;
- c. accidents at work and acquired disability;
- d.parental leave; and
- e. retirement.





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DR S1-12: Persons with disabilities

FCCenviro is committed to the inclusion of people with disabilities and individuals at risk of social exclusion, embracing the principle of talent without limits and actively promoting their employment across its operations. In this regard, the promotion of diversity and inclusion through employment is reflected in the number of people with disabilities or at risk of exclusion who provide services at **FCCenviro**. Specifically:

» In 2025, 3.94% of **FCCenviro**’s workforce had a recognized disability, representing an increase of 1.85% compared to the previous financial year. In Spain, where the majority of **FCCenviro's** workforce is concentrated, this group accounted for 4.20% of total employees, with the number of employees with disabilities increasing for the fifth consecutive year, by 40 employees.

In this context, the gender distribution of employees with disabilities is as follows:

People with disabilities

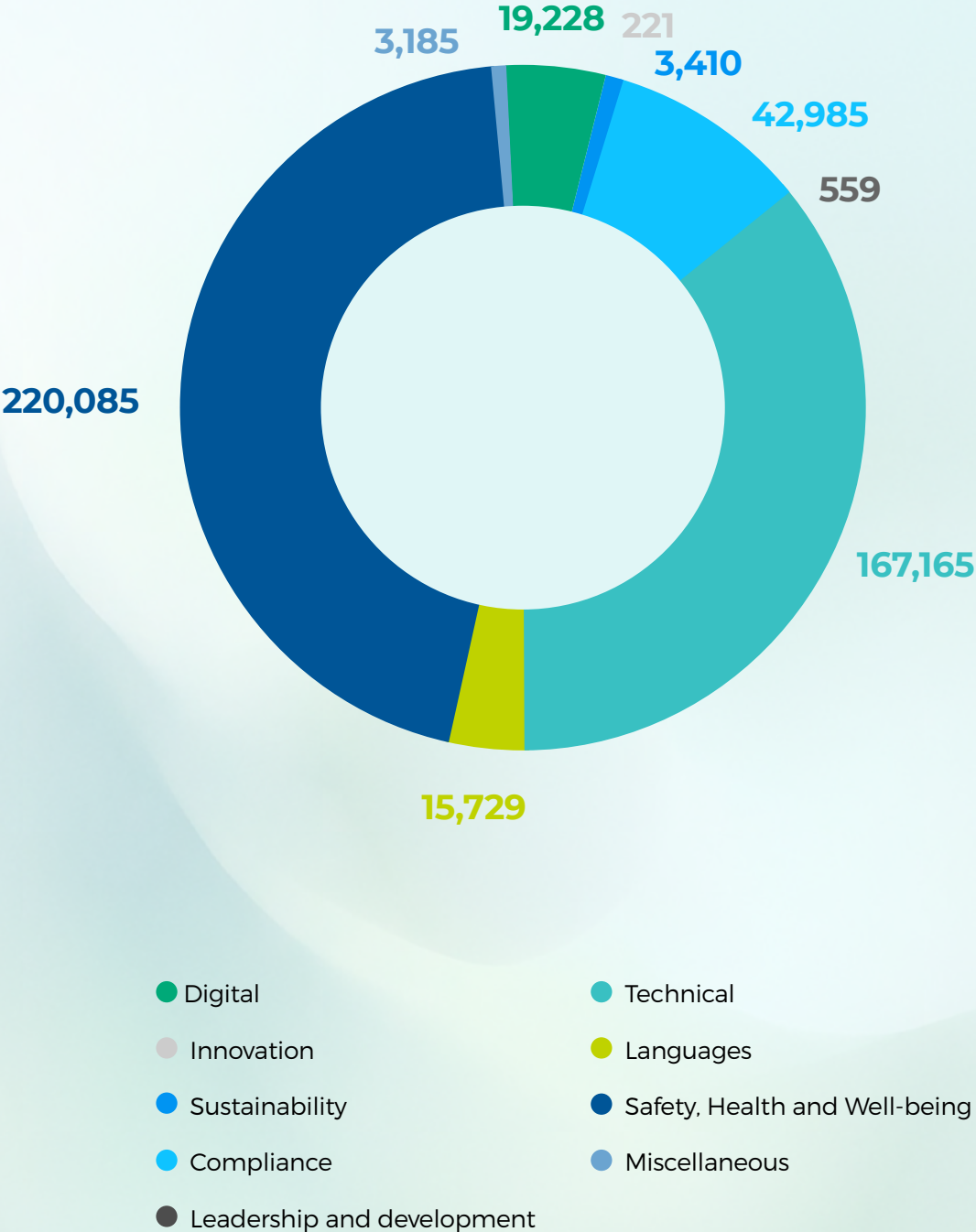
	Units	Men	Women	2024				2025	
				Total	Men	Women	Unknown	Total	
Employees with disabilities	N.º	1,626	537	2,163	1,676	527	0	2,203	
S/Collective	%	75.17%	24.83%	100%	76.08%	23.92%	0	100%	
S/Staff	%	2.99%	0.99%	3.97%	2.99%	0.94%	0	3.94%	

DR S1-13: Training and skills development indicators

The following table presents the average number of training hours delivered in 2025, disaggregated by gender and level within the organization.

	Units	Men	Women	2024				2025	
				Total	Men	Women	Unknown	Total	
Direction and Management	Hours	21.01	33.09	23.21	23.67	37.97	0.08	26.23	
Controls	Hours	20.75	19.23	20.45	22.62	24.39	0.42	22.92	
Technicians	Hours	22.97	14.44	19.21	30.75	23.93	0.63	27.80	
Administrative	Hours	19.00	15.35	16.20	16.58	15.60	0.23	15.79	
Various trades	Hours	6.96	3.22	6.02	8.18	5.79	0.16	7.59	

Numbers of hours of training by area of knowledge





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DR S1-14: Health and Safety indicators

FCCenviro recognizes that the safety, health and well-being of its workforce are fundamental assets for the company’s long-term competitiveness, operational excellence and sustainable value creation, as well as for the personal and professional development of each employee. Accordingly, the organization’s operating principles are firmly grounded in the provision of safe and healthy working environments, with the overarching objective of preventing any harm to workers’ health, in full alignment with the principles and guidelines set out in the FCC Group’s Code of Ethics and Conduct.

All **FCCenviro** geographical platforms fully comply with the applicable occupational health and safety legislation in their respective countries of operation. In many cases, the occupational-risk-prevention systems implemented by the Company exceed local regulatory requirements, reflecting a proactive, preventive and continuous-improvement approach to worker protection and well-being.

ATLANTIC

All entities operating within FCC Medio Ambiente are supported by a Joint Occupational Risk Prevention Service that provides nationwide coverage across the

three technical disciplines of Occupational Safety, Industrial Hygiene, and Ergonomics and Applied Psychosociology, as well as Occupational Medicine in those provinces where FCC Medio Ambiente operates its own medical services. This model ensures consistent preventive management, technical expertise and specialized oversight across all activities.

Across Spain, Portugal and France, **FCCenviro** continuously enhances its operational practices to ensure the efficient delivery of services while placing the safety and health of workers at the center of operations, both inside and outside the workplace. For environmental activities, an Occupational Health and Safety Management System aligned with ISO 45001 has been implemented and certified by an independent third party, providing external validation of a robust and effective preventive framework.

Achieving health-and-safety objectives, as well as improving accident frequency, severity and absenteeism indicators, requires a sustained focus on training, supervision, awareness-raising and employee engagement. To this end, FCC Medio Ambiente continues to deploy its occupational risk-prevention training plan, supported by proven preventive practices and analytical tools that enable the identification of root causes and support continuous improvement in health and safety performance.

UK

In the United Kingdom, **FCCenviro** operates under an occupational-risk-prevention system that has been recognized for its outstanding performance by the British Safety Council. All FCC environment UK activities are certified under ISO 45001. In addition, external digital systems are used to record accidents, manage investigations and capture proposals for improvement, covering employees, subcontractors, customers and the citizens served.

Annual employee training programs and awareness-raising campaigns are complemented by internal and external audits to ensure compliance with occupational health and safety standards. In 2025, FCC environment UK received the Sword of Honor Award from the British Safety Council for the fifth time, recognizing excellence in health, safety and environmental management.

CEE

In Central and Eastern Europe, **FCCenviro** guarantees the health and safety of its workforce by complying with all applicable legal and regulatory requirements across the countries in which it operates. The platform holds ISO 45001 certification, providing assurance of a robust, externally audited management system.

A dedicated management tool has been developed to monitor and investigate all accidents, record and assess risks, and define continuous-improvement targets. In addition, annual training programs are delivered to employees and, where applicable, to subcontractors, reinforcing preventive culture across the value chain.

USA

In the United States, FCC environmental Services has established safety manuals and internal procedures to ensure that operations are carried out safely and efficiently. The occupational-risk-prevention framework is based on the requirements and guidance issued by relevant oversight bodies, including the Department of Transportation (DOT) and the Occupational Safety and Health Administration (OSHA). These agencies provide regulatory standards to safeguard employees and ensure the safe operation of facilities and vehicle fleets.

FCCenviro’s key health and safety management indicators are presented below on an aggregated basis for all geographical platforms, providing a consolidated view of **FCCenviro's** occupational health and safety performance.



Workforce by type of contract, working day and gender

Health and safety information	Units	2024	2025
Accidents at work with sick leave for men	N.º	1,261	1,452
Accidents at work involving sick leave for women	N.º	343	329
Total occupational accidents with sick leave	N.º	1,604	1,781
Frequency index		23.79	23.29
Severity index		1.13	1.19
Days lost due to accidents at work	N.º	76,100	90,943

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

With regard to the most relevant actions carried out in the area of health and safety at **FCCenviro** level, the following initiatives can be highlighted:



» FCC once again joined the commemoration of World Day for Safety and Health at Work, reaffirming its strong conviction that ensuring the safety, health and well-being of people in the workplace is a fundamental and differentiating pillar in the development of its activities.

» **FCCenviro** continues to advance its cultural transformation in health and safety, guided by the 2025–2027 Strategic Health & Safety Plan. This plan aims to evolve towards a proactive preventive culture, strengthen leadership at all organizational levels and consolidate a shared framework of behaviors, standards and rules across operations. To support this transformation, in 2025 the health and safety management system was reviewed with the involvement of multidisciplinary teams, with the objective of making it more agile, effective and better aligned with the day-to-day realities of operations. This exercise was complemented by a dedicated communication plan designed to ensure that the entire organization understood, embraced and actively supported the initiatives being implemented. In parallel, **FCCenviro** conducted comprehensive monitoring of the deployment of several key technical instructions, with particular emphasis on the lock-out and tag-out (LOTO) of equipment in treatment plants.

This initiative achieved 100% compliance in pilot facilities and close to 50% implementation across the full network of installations. The rollout includes the identification of critical equipment, the definition of specific operating procedures, the introduction of physical locking systems, targeted staff training and ongoing verification through inspections. Together, these measures ensure robust control over high-risk tasks and operations carried out in more sensitive environments.

DR S1-15: Work-Life Balance indicators

At **FCCenviro**, 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.
- » Remote work

The following is the data on the take-up of these conciliation figures for the year 2025:

Family reconciliation leave/leave

N.º employees who have taken leave/leave for family reconciliation

Units	Men	Women	Total	% total employees	% entitled employees
2024					
N.º	2,228	596	2,824	5.18%	100%
2025					
N.º	2,333	796	3,129	5.59%	100%



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DR S1-16: Compensation indicators (pay gap and total compensation)

FCCenviro remuneration management is structured around the principles of objectivity, external competitiveness and internal equity. The Company does not apply any differentiation based on gender, ensuring that remuneration is equitable and aligned with the level of contribution to the business (functional level) as well as the degree of responsibility and value associated with each position.

With regard to the calculation of the gender pay gap at **FCCenviro**, two indicators are considered: the unadjusted (gross) pay gap and the adjusted pay gap. These figures are calculated on an hourly basis, in accordance with the following methodology:

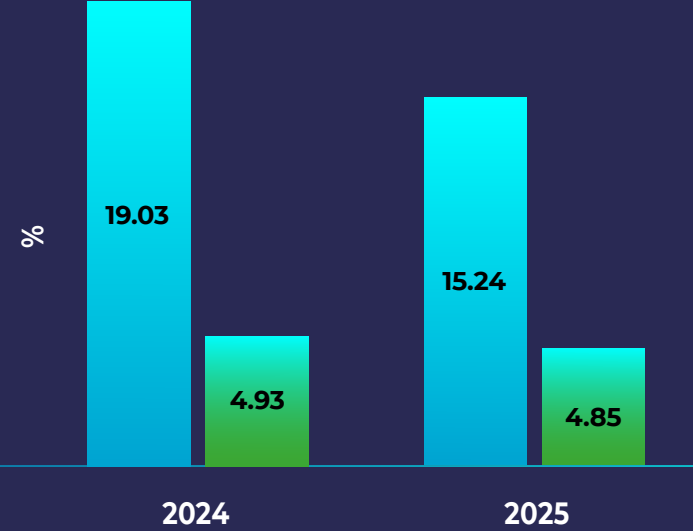
In any case, it should be noted that the percentage difference does not imply the existence of gender-based pay discrimination, as there are a number of factors beyond the Company’s scope of influence that significantly contribute to remuneration differences between genders. These factors include, among others, the predominance of male employment in most of the sectors in which the Holding operates, working conditions arising from workforce subrogation arrangements, individual performance, economic crises, political circumstances, sociocultural factors, level of education, and the experience associated with the position held.

Regarding average salaries, the data at the end of 2025 are presented below:

Total Average Remunerations

		2024			2025		
	Units	Under 35 years old	From 35 to 54 years old	Over 54 years old	Under 35 years old	From 35 to 54 years old	Over 54 years old
Men							
Direction and Management	€	95,290.27	84,905.14	116,855.21	92,578.77	139,862.95	174,280.94
Controls	€	49,764.57	49,267.82	55,158.95	47,147.58	53,519.32	59,936.20
Technicians	€	44,873.92	51,115.00	54,013.48	45,946.55	51,007.41	55,362.65
Administrative staff	€	30,379.92	35,809.58	40,920.52	28,963.47	33,903.50	38,213.09
Various trades	€	26,283.78	28,992.29	30,124.56	27,037.38	30,031.04	31,040.60
Women							
Direction and Management	€	58,512.41	71,177.77	61,799.69	72,106.36	121,744.86	156,650.56
Controls	€	41,607.72	43,306.92	49,450.55	40,173.45	48,108.94	46,237.40
Technicians	€	32,377.33	36,453.08	42,979.34	35,476.46	37,207.15	43,173.28
Administrative staff	€	27,207.60	29,883.43	34,967.40	27,524.78	30,618.65	33,535.02
Various trades	€	22,649.10	22,670.56	22,145.23	23,204.65	23,417.35	22,603.43

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



Gross hourly wage gap

It is calculated as the percentage difference between the average total hourly wage of men and women

Hourly adjusted wage gap

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.



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

In 2025, **FCCenviro** did not receive any incident, complaint or incident that resulted in a violation of human rights. Up to 31 December 2025, a total of 122 communications have been received on the Whistleblowing 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 metrics

Year-end workforce breakdown by gender, age, professional category, contract type and working hours

	2024				2025		
	Units	Men	Women	Unknown	Men	Women	Unknown
< 30 years old	N.º	5,771	1,834	0	3,662	1,071	7
30-50 years	N.º	18,561	6,753	0	16,054	5,859	37
> 50 years old	N.º	12,931	4,382	0	18,408	6,423	54
Subtotal	N.º	37,263	12,969	0	38,124	13,353	98
Total	N.º		50,232			51,575	

	2024				2025		
	Units	Men	Women	Unknown	Men	Women	Unknown
Management and Direction	N.º	163	40	0	178	41	1
Controls	N.º	1,748	425	0	1,716	456	8
Technicians	N.º	1,141	867	0	1,233	910	3
Administrative staff	N.º	259	863	0	314	984	4
Various trades	N.º	33,952	10,774	0	34,683	10,962	82
Subtotal	N.º	37,263	12,969	0	38,124	13,353	98
Total	N.º		50,232			51,575	

	2024			2025	
	Units	Indefinite	Temporary	Indefinite	Temporary
Men	N.º	30,934	4,950	32,557	5,609
Women	N.º	9,943	2,022	10,799	2,368
Unknown	N.º	0	0	100	0
Subtotal	N.º	40,877	6,972	43,456	7,977
Total	N.º	47,849		51,433	

Headcount expressed as an annual average

	2024				2025		
	Units	Men	Women	Unknown	Men	Women	Unknown
Full time	N.º	32,609	8,711	0	33,343	8,931	98
Partial	N.º	4,654	4,258	0	4,781	4,422	0
Subtotal	N.º	37,263	12,969	0	38,124	13,353	98
Total	N.º		50,232			51,575	

Annual average workforce by contract type, disaggregated by gender, age and professional category

	2025*		
	Units	Indefinite	Temporary
< 30 years	N.º	3,035	1,741
30-50 years	N.º	18,635	3,444
> 50 years	N.º	21,786	2,792
Subtotal	N.º	43,456	7,977
Total	N.º	51,433	

Headcount expressed as an annual average

* The age-range indicator corresponding to 2025 has been modified to align with the requirements set out in the ESRS. As a result, year-on-year comparative data for 2024 are not included in the metrics related to averages, hires, turnover and departures that incorporate this age indicator.

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		2024		2025	
	Units	Indefinite	Temporary	Indefinite	Temporary
Management and Direction	N.º	189	1	213	1
Controls	N.º	2,030	55	2,114	66
Technicians	N.º	1,846	109	1,984	116
Administrative staff	N.º	1,030	59	1,134	89
Various trades	N.º	35,782	6,748	38,011	7,705
Subtotal	N.º	40,877	6,972	43,456	7,977
Total	N.º	47,849		51,433	

Annual average workforce by working-time arrangement, disaggregated by gender, age and professional category

		2024		2025	
	Units	Full time	Part time	Full time	Part time
Man	N.º	31,329	4,555	33,343	4,781
Woman	N.º	8,403	3,562	8,931	4,422
Unknown	N.º	0	0	98	0
Subtotal	N.º	39,732	8,117	42,372	9,203
Total	N.º	47,849		51,575	

		2025*	
	Units	Full time	Part time
< 30 years	N.º	3,677	1,099
30-50 years	N.º	18,614	3,465
> 50 years	N.º	20,280	4,298
Subtotal	N.º	42,571	8,862
Total	N.º	51,433	

*The age-range indicator corresponding to 2025 has been modified to align with the requirements set out in the ESRS. As a result, year-on-year comparative data for 2024 are not included in the metrics related to averages, hires, turnover and departures that incorporate this age indicator.

		2024		2025	
	Units	Complete	Partial	Complete	Partial
Management and Direction	N.º	187	4	209	5
Controls	N.º	1,984	101	2,066	114
Technicians	N.º	1,843	111	1,977	123
Administrative staff	N.º	34,744	7,786	1,112	111
Various trades	N.º	974	115	37,207	8,509
Subtotal	N.º	39,732	8,117	42,571	8,862
Total	N.º	47,849		51,433	

Dismissals by gender, age and job classification

		2024	2025	2025*		2024	2025
	Units				Units		
Men	N.º	620	625	< 30 years	N.º	147	
Women	N.º	186	218	30-50 years	N.º	385	
Unknown	N.º	0	10	> 50 years	N.º	321	
Total	N.º	806	853	Total	N.º	853	

Management and Direction	N.º	9	2
Controls	N.º	42	38
Technicians	N.º	24	45
Administrative staff	N.º	15	27
Various trades	N.º	716	741
Total	N.º	806	853

*The age-range indicator corresponding to 2025 has been modified to align with the requirements set out in the ESRS. As a result, year-on-year comparative data for 2024 are not included in the metrics related to averages, hires, turnover and departures that incorporate this age indicator.

Average number of training hours, disaggregated by gender and professional category

		2024				2025			
	Units	Men	Women	Unknown	Total	Men	Women	Unknown	Total
Management and Direction	Hours	21.01	33.09	0	23.21	23.67	37.97	0.08	26.23
Controls	Hours	20.75	19.23	0	20.45	22.62	24.39	0.42	22.92
Technicians	Hours	22.97	14.44	0	19.21	30.75	23.93	0.63	27.80
Administrative staff	Hours	19.00	15.35	0	16.20	16.58	15.60	0.23	15.79
Various trades	Hours	21.01	33.09	0	23.21	23.67	37.97	0.08	26.23



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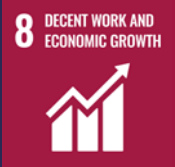
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DR related to ESRS 2 SBM-2: Interests and views of stakeholders

FCCenviro manages its relationships with suppliers in accordance with operational principles while leveraging corporate-level tools and governance systems. Supplier management is considered a critical issue for the organization, as sound, transparent and responsible engagement with suppliers is essential to prevent potential negative impacts on our operations and to ensure the integrity and resilience of our value chain.

To maintain long-term relationships built on trust, transparency and continuous dialogue, and to ensure alignment between the expectations, needs and responsibilities of both **FCCenviro** and its suppliers, the organization provides multiple communication channels and structured avenues for participation. These include:

- » **Supplier Certification Platform:** Managed by the corporate Procurement Department, from 2025 together with **FCCenviro** procurement department, this platform enables the integration of social and environmental criteria across our value chain. It ensures that suppliers meet the standards expected by the organization and supports the systematic assessment of compliance and sustainability performance.
- » **Whistleblowing Channel:** A confidential reporting mechanism that allows any party to submit concerns related to breaches of the Workplace Protocol, Sexual and Gender-Based Harassment Policy, the Code of Ethics and Conduct, or potential criminal behavior. This channel reinforces the Group’s culture of integrity and provides suppliers with a secure avenue to raise issues responsibly.

» **Corporate Website:** The site includes a dedicated contact form and a detailed directory of headquarters and offices with relevant contact information. These resources facilitate regular communication and ensure that suppliers can easily reach the appropriate points of contact.

Beyond communication channels, **FCCenviro** implements specific procurement and contract-management procedures designed to strengthen supplier oversight and promote sustainable business practices. These include:

- » Procurement processes incorporating risk-mitigation and monitoring mechanisms, supported by **FCCenviro’s** Compliance Department, to identify and manage potential legal and regulatory risks throughout the supplier lifecycle.
- » Commitment to the United Nations Global Compact, to which **FCCenviro** has been a signatory since 2024. This commitment requires adherence to principles related to human rights, labor standards, environmental responsibility and anti-corruption, extending these expectations to our supply chain.
- » Supplier evaluation and approval processes based on risk analysis, incorporating sustainability criteria such as environmental performance, ethical behavior, human-rights safeguards and regulatory compliance.

These mechanisms support **FCCenviro’s** broader strategic commitment to responsible procurement ensuring that suppliers operate in accordance with the organization’s values and sustainability expectations while contributing to a more resilient, transparent and ethical supply chain.





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

For the analysis of incidents, risks and opportunities, **FCCenviro** defines workers in the value chain as:

- » Workers employed by suppliers who are involved in phases or operations that form part of **FCCenviro's** production and service-delivery cycle.
- » Workers employed by suppliers who perform their professional duties on **FCCenviro** sites or premises, either regularly or on a project-specific basis.

The typology of suppliers relevant to **FCCenviro** is detailed in the ESRS G1 – Business Conduct section. Based on our operational footprint and scope of activities, we have not identified any material impact related to operating in geographical areas with a high risk of forced labor, compulsory labor or child labor. This is because indirect employment generated through the engagement of suppliers and contractors is limited to the regions in which **FCCenviro** operates: the European Union, the United Kingdom, Serbia and the United States, all of which have strong labor-protection frameworks and regulatory oversight.

As a result of our double materiality analysis, the risks, impacts and opportunities associated with workers in the value chain remain unchanged from previous reporting years. These include:

Impact materiality

Impact	Horizon	Location
Working conditions		
Indirect job creation through the hiring of suppliers and contractors	Current	Bottom-up value chain
Exposure of workers in the value chain to occupational accidents and diseases as a result of their work	Current	Bottom-up value chain

Financial materiality

Risk/Opportunity	Financial effects	Location
Privacy		
Risk - Cyberattacks and loss of personal data	Disruption of operations and loss of key data due to cyber-attacks.	Own operations





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DR S2-1: Policies related to value chain workers

FCCenviro has two key policies that directly relate to the management, protection and oversight of workers within the value chain.

First, regarding the impact of job creation and the protection of labor rights, we operate under the FCC Group’s Human Rights Policy, which forms part of the organization’s broader Compliance Model. This policy is publicly available on the company’s website in 14 languages and applies uniformly to all Group activities. It extends its protections not only to **FCCenviro’s** employees but also to partners, collaborators and suppliers, in line with the FCC Group Code of Ethics and Conduct and the human-rights commitments set out in the Group’s Human Rights Policy.

As part of this policy, **FCCenviro** commits to:

- » Opposing forced or involuntary labor, including the withholding of identification documents or any other practice associated with modern slavery or servitude, as well as any form of torture, cruel, inhuman or degrading treatment.
- » Respecting children’s rights and rejecting child labor, in accordance with ILO Conventions 138 (Minimum Age) and 182 (Worst Forms of Child Labor).
- » Taking all necessary measures to ensure that the safety, health and physical integrity of suppliers, contractors, customers and users are not compromised in the course of its operations.

Second, in relation to the health and safety of suppliers and subcontractors, **FCCenviro** has implemented policies aligned with the ISO 45001 Occupational Health and Safety Management System. These policies ensure that suppliers and subcontractors are subject to the same level of occupational-health-and-safety requirements as **FCCenviro’s** own employees. By doing so, the organization guarantees the highest level of protection for all workers, regardless of their employment relationship, who interact with or perform work on behalf of the company.

Among the key commitments in this area, **FCCenviro** highlights the following:

- » **Promoting safe and healthy working conditions for both direct employees and subcontracted workers**, ensuring that all individuals performing activities on behalf of the organization benefit from robust occupational-health-and-safety protections.
- » **Safeguarding the rights, well-being and security of all workers**, whether directly employed or part of the extended value chain, by ensuring compliance with labor standards, human-rights principles and internal policies governing ethical and responsible conduct.
- » **Preventing accidents through continuous improvement of safety protocols**, proactive risk identification, systematic training and the implementation of preventive and corrective measures designed to minimize the likelihood and severity of workplace incidents.

These commitments underpin **FCCenviro’s** broader approach to responsible value-chain management and reinforce the organization’s dedication to protecting all workers who contribute to its operations.

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

As described above, **FCCenviro** maintains a set of formal communication and engagement channels designed to facilitate dialogue with suppliers and subcontractors. These include the FCC Group’s supplier-approval platform, the Whistleblowing channel, and the corporate website, all of which provide structured mechanisms for submitting information, raising concerns and ensuring transparency throughout the supply chain.

In addition to these formal systems, **FCCenviro** also relies on informal communication mechanisms, such as direct interactions between suppliers, subcontractors and the various internal departments involved in procurement, operations, compliance and contract management. These informal channels play an important role in supporting day-to-day collaboration, enabling rapid resolution of incidents, clarifying operational requirements and strengthening trust-based relationships across the value chain.





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Together, these communication pathways ensure that suppliers and subcontractors have multiple opportunities to engage with the organization, raise issues, seek clarification and contribute to continuous improvement. They also help **FCCenviro** maintain the high standards of responsiveness, transparency and accountability expected in a responsible and sustainable supply chain.

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

The monitoring of negative incidents and the proper functioning of the two-way communication channels between **FCCenviro** and its suppliers is carried out through the Purchasing Departments of each geographical platform. These departments play a central role in overseeing supplier interactions, ensuring that concerns raised through formal or informal channels are addressed promptly and effectively.

Through this organizational structure, **FCCenviro** guarantees the timely redress of supplier concerns, facilitating transparent resolution processes and reinforcing trust throughout the value chain. This approach enables the creation and maintenance of strategic alliances with suppliers and contractors, strengthening long-term business relationships that are solid, transparent, resilient and mutually beneficial.

By ensuring high-quality engagement and oversight, the Purchasing Departments contribute directly to the organization's commitment to responsible supply-chain management and support the continuous improvement of operational and sustainability practices across all platforms.

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

On the one hand, **FCCenviro's** actions related to the creation of indirect employment are focused on fostering local hiring, with the objective of promoting socio-economic development in the communities where we operate. By prioritizing suppliers and contractors that generate employment locally, the organization contributes to strengthening regional economies, supporting community well-being and reinforcing the social value of the services provided.

About actions addressing the health and safety of workers in the value chain, in 2024 **FCCenviro** conducted an in-depth assessment as part of the company's preventive-culture study. This included gathering the testimony, perspectives, concerns and opportunities for improvement directly from external workers operating in the treatment plants and services reviewed. Their feedback, combined with the conclusions drawn from direct on-site observation, is proving essential for enhancing the organization's preventive culture.

These insights are being incorporated into **FCCenviro's** occupational-health-and-safety management systems, ensuring that improvements benefit not only direct employees but also all workers within the value chain. This approach strengthens collaboration, promotes a shared culture of safety, and ensures that preventive measures reflect the real operational challenges faced by external personnel.

Metrics and targets

DR 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 or downstream stages of the value chain were reported in 2025. This reinforces the conclusions drawn in previous years and reflects the effectiveness of **FCCenviro's** control mechanisms, supplier-management procedures and human-rights due-diligence processes implemented across all geographical platforms.

Similarly, no fatalities were recorded in health-and-safety incidents involving subcontractors during the reporting year. Furthermore, no cases of occupational illness were detected among subcontracted workers.

FCCenviro will continue to strengthen monitoring practices, reinforce preventive measures and maintain open communication channels to ensure that health, safety and human-rights risks in the value chain remain effectively managed.





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DR related to ESRS 2 SBM-2: Interests and views of stakeholders

FCCenviro has not established formal, organization-wide procedures specifically dedicated to managing potential impacts on affected communities, beyond the communication channels already in place—namely, the contact form available on the corporate website and the Whistleblowing channel described previously. These mechanisms provide structured avenues for submitting concern s, requesting information and reporting potential irregularities.

In practice, engagement with affected communities is carried out through flexible, contract-specific arrangements that vary depending on the geographical and regulatory context. Communication is maintained between the representatives appointed by our clients, typically public authorities, and the relevant **FCCenviro** operational teams. In addition, we engage with neighborhood associations, environmental organizations and other community stakeholders, facilitating open dialogue and ensuring that local perspectives are heard and considered.

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

At **FCCenviro** 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 populations 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.

At **FCCenviro**, we maintain a strong and long-standing commitment to the communities we serve, placing particular emphasis on generating a positive social impact that extends beyond

economic value creation. Our approach recognizes that companies play a fundamental role in the development and progress of the territories where they operate, and that contributing to community well-being is an integral part of responsible business conduct, although it is not identified as a material priority based on our double materiality assessment. This commitment is fully embedded into our business model and guides our day-to-day interactions with citizens, public authorities and local organizations.

To achieve this positive impact, **FCCenviro** implements a series of structured strategies designed to reinforce social value creation. These include:

- » Socio-economic value creation, through the provision of essential environmental services, generation of local employment and support for regional economic activity.
- » Knowledge sharing and educational initiatives, aimed at increasing environmental awareness, strengthening citizen engagement and promoting responsible consumption and recycling practices.
- » Social integration efforts, particularly through targeted support for vulnerable groups, partnering with local institutions, NGOs and community associations to enhance inclusion and access to opportunities.
- » Solidarity and collaboration with social organizations, contribute resources, expertise and capacities to initiatives that improve community welfare and strengthen social cohesion.

In addition, **FCCenviro** systematically identifies communities potentially affected by its activities in each municipality or geographic area where we operate. This enables us to establish tailored interaction processes and maintain close dialogue with local stakeholders. Through these engagements, we work to understand their needs, expectations and concerns, and to ensure that our services contribute to a positive and constructive relationship with the communities that depend on them.

This approach reflects our broader ambition: to deliver high-quality environmental services while simultaneously supporting the well-being, resilience and development of the communities we serve.





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DR S3-1: Policies related to affected communities

FCCenviro recognizes the relevance of its activities for the communities in which it operates and maintains a firm commitment to managing these relationships in a responsible, transparent and proactive manner. The company continuously assesses how its services interact with the surrounding social environment and remains mindful of the social value generated through essential public services, such as waste management, street and green-area maintenance, and urban cleaning.

During 2025, although no material impacts were identified in relation to affected communities, the company continued to apply general principles and region-specific criteria to guide its engagement with communities. This includes maintaining active collaboration with local institutions, NGOs and social organizations, as well as ensuring that open communication channels remain available to residents and other stakeholders. Through these interactions, **FCCenviro** seeks to understand local concerns, anticipate potential issues and promote constructive dialogue that supports community welfare.

This approach reinforces the organization’s commitment to preventing potential negative impacts, responding appropriately to the expectations of the communities it serves, and integrating social-environmental considerations into operational decision-making.

At present, **FCCenviro** does not have a specific corporate-level policy dedicated exclusively to this topic. Nonetheless, the company’s actions are guided by its broader sustainability principles, corporate governance framework and its continued engagement with stakeholders in the territories where it operates.

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

To strengthen our engagement efforts, we implement a range of initiatives designed to generate social and economic value, promote learning and awareness within the communities where we operate, and support the inclusion of vulnerable groups. These initiatives include educational activities, awareness-raising campaigns, volunteer actions, and partnerships with organisations that work directly with disadvantaged populations. We also participate in joint initiatives with local institutions, community groups and non-profit organisations aimed at responding to specific community needs, ensuring that our contributions are both relevant and impactful.

A fundamental aspect of these efforts is the involvement of our local operational teams, whose proximity to the community provides critical insights into the context, expectations and priorities of each territory. Their participation ensures that our interactions with communities are adapted to local realities, strengthening the effectiveness of our actions and enabling positive, meaningful and lasting outcomes.

About the financial resources allocated to these initiatives, the total amount dedicated to donations, sponsorships and contributions to various organisations in 2025 is presented below:

Donations, sponsorships and other financial contributions	Unit	2024	2025
Donations to non-profit organizations and foundations	Euros	380,007	358,968
Sponsorships	Euros	1,219,731	1,507,595
Contributions to associations	Euros	987,619	821,925
Other	Euros	94,282	56,105
Total	<i>Euros</i>	2,681,640	2,744,593





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

FCCenviro is committed to reducing and addressing any negative impacts that may arise from its activities, always maintaining open and constructive dialogue with affected communities. To manage and resolve incidents effectively, the company applies both formal and informal mechanisms that support the early detection, containment and mitigation of issues. This includes conducting root-cause analyses, implementing corrective and preventive measures, monitoring the effectiveness of actions taken and ensuring transparent communication with relevant stakeholders throughout the process.

To support this framework, **FCCenviro** provides multiple communication channels, including the contact form available on the corporate website and direct engagement with designated representatives in each geographical platform. These channels allow affected communities, clients, partners and community members to raise concerns, request information or report incidents in a clear and accessible manner.

The organization maintains a strong focus on continuous improvement, ensuring that all identified incidents, regardless of their severity, are managed efficiently, documented appropriately and resolved in a timely and responsible way. This approach reinforces **FCCenviro's** commitment to operational excellence, responsible service delivery and the long-term well-being of the communities in which it operates.

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

In 2025, **FCCenviro** did not identify any material impacts on affected communities. As a result, the organisation focused on maintaining preventive measures and reinforcing transparent engagement practices to ensure that potential risks remain effectively managed and that no adverse effects arise across its operational footprint.

Metrics and targets

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

FCCenviro has no specific targets established in this area.





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DR related to ESRS 2 SBM-2: Interests and views of stakeholders

FCCenviro continued to place strong emphasis on understanding the expectations and needs of its customers, ensuring that service quality and responsiveness remain central to our way of working. As a company that operates through public-private collaboration, maintaining effective and ongoing communication with our clients is essential to delivering services that support the well-being and daily functioning of the communities we serve. Our work prioritizes high standards in urban cleaning, green-area maintenance, waste management and industrial services, always seeking to provide reliable and efficient solutions for citizens and private customers.

Each of our geographic platforms operates under quality and customer-satisfaction management systems that support continuous improvement. Through regular monitoring, feedback processes and established communication channels, we gather valuable input from customers to enhance our operations and address their concerns promptly. These mechanisms help ensure that our services remain aligned with stakeholder expectations and that we consistently deliver high levels of service quality across all regions.

Disclosure requirement related to 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
Privacy		
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 linked to financial consumers and end users have been detected.

Incident, risk and opportunity management

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

FCCenviro has its activities certified under the ISO 9001 Quality Management standard. Each certified entity has a Quality Policy approved and signed at the highest level of management, which establishes the principles governing quality management and defines the criteria for ensuring the conformity of the products and services delivered. ISO 9001 certification is implemented across all countries where **FCCenviro** operates, with the exception of the United States.

DR S4-2: Processes for engaging with consumers and end-users about impacts

FCCenviro maintains a solid set of communication mechanisms to ensure that incidents, queries and concerns from consumers and end users are addressed efficiently and transparently. In 2025, these processes continued to operate effectively across all geographical platforms, ensuring that customer

interactions are managed through reliable, secure and easily accessible channels that comply with data-protection requirements and incorporate robust information-security practices.

- » **Atlantic:** Incident reporting and customer enquiries are primarily managed through the VISION application, which enables systematic registration and tracking of service incidents. This tool is complemented by citizen call centers and periodic satisfaction surveys that provide valuable insights to support continuous service-delivery improvement.
- » **UK:** Consumers and end users have access to a dedicated website offering direct contact options, enabling prompt communication with the company and efficient handling of requests, enquiries and complaints.
- » **CEE:** Each country maintains its own website with up-to-date contact details, and customer-service representatives are assigned to ensure personalized follow-up of incidents. Social media channels are also used to support communication, allowing users to submit claims or enquiries quickly and effectively.
- » **USA:** Customer interactions are managed through an external digital system designed to process service requests and support efficient incident resolution across all operational sites.





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Overall, **FCCenviro** employs a variety of communication tools and channels to ensure effective interaction with its customers, citizens and end users, providing fast and appropriate responses to their concerns and reinforcing our commitment to transparency, service quality and operational excellence.

DR 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 depending on the nature and complexity of each case. However, across all the regions where we operate, the standard procedure involves classifying, acknowledging and appropriately handling every complaint received. Some issues—such as those related to service disruptions or delays in collections—can be resolved immediately through operational adjustments. Other cases require a more detailed assessment and the implementation of corrective actions to ensure a complete and satisfactory resolution.

Below is a breakdown of the number of complaints received and handled, as well as the average resolution time in recent years:

	Units	2024	2025
Complaints and claims received	N.º	15,124	11,662
Complaints and claims handled	N.º	15,124	11,662

DR S4-4: Taking action on material impacts on Consumers and End-Users, on managing material risks/opportunities and on tracking the effectiveness of these actions

FCCenviro continues to rely on a variety of communication channels across its geographic platforms to ensure smooth interaction with customers, citizens and end users, enabling incidents and service-related concerns to be managed with appropriate attention and efficiency. Although the specific measures implemented vary by region and depend on the nature of each incident, all platforms apply mechanisms that support timely responses, corrective actions and continuous service improvement.

In 2025, an additional enhancement was introduced through the deployment of an artificial intelligence system in Madrid’s street-cleaning service. This initiative uses visual-recognition technology installed on inspection vehicles to detect waste deposited outside containers, enabling faster identification of incidents and contributing to a more agile and effective resolution of issues directly affecting residents. While the system is still in the rollout phase, early observations indicate improved response times and enhanced overall service quality, demonstrating the potential of digital and AI-based tools to support operational excellence in urban-environment services.

Metrics and targets

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

Although no specific objectives have been defined in this area, as it is not considered a material topic for **FCCenviro** within the current double-materiality framework, the organisation nevertheless recognises the broader relevance of its contribution to the communities in which it operates.

Moreover, the company’s engagement with local stakeholders, its support for educational and awareness initiatives, and its participation in joint actions with community organizations underscore **FCCenviro’s** willingness to act responsibly and proactively, even in areas where formal commitments are not mandated. This approach enables the organization to remain aligned with stakeholder expectations, uphold responsible-business principles and strengthen its social license to operate, without creating obligations that may not be uniformly applicable across platforms.

In this context, the absence of specific targets should be understood not as an indication of low relevance, but as a reflection of the company’s context or local approach, ensuring that its contribution continues to be meaningful, proportionate and integrated into the operational realities of each geography and decided at a contract level.





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Governance

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

The **FCCenviro** Compliance Committee is an internal, permanent and senior-level governance body endowed with autonomous authority to initiate actions and exercise independent oversight. Operating under the mandate delegated by the Board of Directors, the Committee plays a pivotal role in promoting a strong ethical culture across the organization and ensuring full compliance with both internal regulations and applicable legal requirements.

As part of its core responsibilities, the Compliance Committee oversees and continually monitors the company's ethics and compliance programs. This includes supervising the effective implementation of the Code of Ethics and Conduct, as well as the suite of corporate policies, procedures and control mechanisms designed to uphold regulatory integrity and responsible business conduct. These instruments aim not only to guide the organization's behavior and decision-making but also to prevent unlawful activities, mitigate compliance risks and reinforce **FCCenviro's** governance standards.

Through its ongoing oversight, the Committee ensures that **FCCenviro** maintains a robust, transparent and forward-looking compliance framework, providing assurance to stakeholders and supporting the organization's commitment to integrity, accountability and ethical excellence.

Incident, risk and opportunity management

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

The risks, impacts and opportunities associated with business conduct employees are summarized below, incorporating the slight adjustments identified in the 2025 assessment compared with the previous year.

Impact materiality

Impact	Horizon	Location
Corporate culture		
Promotion of responsible business conduct through the adoption of the FCC Compliance Mode	Current	Own operations
Supplier Relationship Management		
Promotion of sustainable practices among suppliers and contractors through the implementation of procurement policies and procedures	Current	Own operations
Anti-corruption		
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



Finnancial materiality

Risk/Opportunity	Financial effects	Location
Corporate culture		
Opportunity - Possibility of applying for grants and financing	Additional income and access to alternative sources of funding	Own operations
Supplier Relationship Management		
Opportunity - Improvement in supply quality and reliability and fostering joint innovation	Increase in income derived from improved quality and development of new products and solutions	Own operations
Fight against corruption		
Risk - Non-compliance due to weaknesses in internal controls	Reputational damage and increased costs because of sanction	Own operations
Risk - Negative economic and reputational impacts due to cases of corruption, bribery, or money laundering	Reputational damage and increased costs because of sanctions	Own operations



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DR G1-1: Corporate culture and business conduct policies

The FCC Group’s Code of Ethics and Conduct apply to **FCCenviro** and all its subsidiaries. The Code establishes clear behavioral guidelines that shape the actions and decisions of our professionals in ethical, social and environmental matters. Its purpose is to ensure that all individuals connected to **FCCenviro** conduct themselves according to the highest standards of integrity, fully respecting applicable laws, regulations, contracts, internal procedures and ethical principles. In doing so, the Code promotes a culture of responsibility, accountability and respect across the organization.

The Code of Ethics and Conduct —together with the policies that constitute the Group’s broader Compliance Model— serves as the primary vehicle for safeguarding and transmitting FCC’s corporate culture. These instruments provide a common reference framework for all employees and collaborators, ensuring coherence in decision-making and embedding ethical expectations into daily operations (Policies available at: <https://www.fcc.es/normativa>).

FCC’s purpose and values further reinforce this framework:

- » **Our mission:** To design, deliver and manage environmental services, integrated water management and major infrastructure works efficiently and sustainably, with the ultimate aim of improving the quality of life of citizens.
- » **Our values:** Results orientation, honesty and respect, rigor and professionalism, loyalty and commitment, community welfare and development.

These core values guide our organizational behavior, shape our interactions with stakeholders and support **FCCenviro’s** commitment to ethical conduct, responsible service delivery and long-term value creation for society.





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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 **FCCenviro**, strengthens a culture of compliance and supports the creation of long-term value. The regulatory block that makes up the model is made up of:

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

Throughout the year 2025, the following actions have been carried out in relation to the compliance model:

- » Annual Review of the Compliance Model by Internal Audit.
- » Required updates of the compliance policies and procedures.
- » Annual review of compliance risk assessment.
- » Annual 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.
- » Know your third party due diligence procedures.

About the alert mechanisms referring to **FCCenviro'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.

DR 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 2025, **FCCenviro** 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, **FCCenviro** 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 area is the updating of the supplier tool with a new one updated to the future requirements in this area and applicable to all geographies.





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DR 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 **FCCenviro's** Compliance Officer, who acts independently and objectively and reports periodically to the Board of Directors, through the Audit and Compliance Committee, on the reports, including possible reports related to corruption and bribery.

During 2025, 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 2025, 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 **FCCenviro** compliance model has been approved and is implemented in all of FCC's wholly owned companies and throughout 2025, 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 annually 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 **FCCenviro**.

Metrics and targets

DR G1-4: Confirmed incidents of corruption or bribery

Throughout 2025, no corruption and bribery cases have been confirmed at **FCCenviro**.

DR G1-5: Political influence and lobbying activities

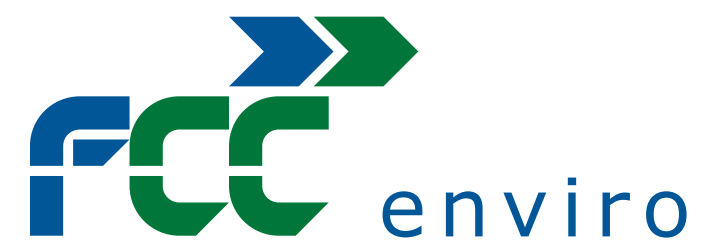
FCCenviro fosters a transparent relationship with the public administrations of all the geographical platforms where we operate. This is key to the correct development of our citizen services activity, and we collaborate with the administrations in any process that may be required, sharing our experience 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. **FCCenviro** collaborated with more than 45 sector associations, forums and expert groups in 2025.

DR G1-6: Payment practices

During 2025, the average payment period to suppliers of **FCCenviro**, understood as the time elapsed from the delivery of goods or provision of services by the supplier to the payment of the transaction, was 50 days, while in 2024 it was 49 days. The percentage of invoices paid in a period shorter than the established maximum out of the total number of invoices paid in 2025 was 74%.





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