

Introduction

SL1.
Climate Change
and Pollution
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SL2.
Resource Use
& Circular
Economy

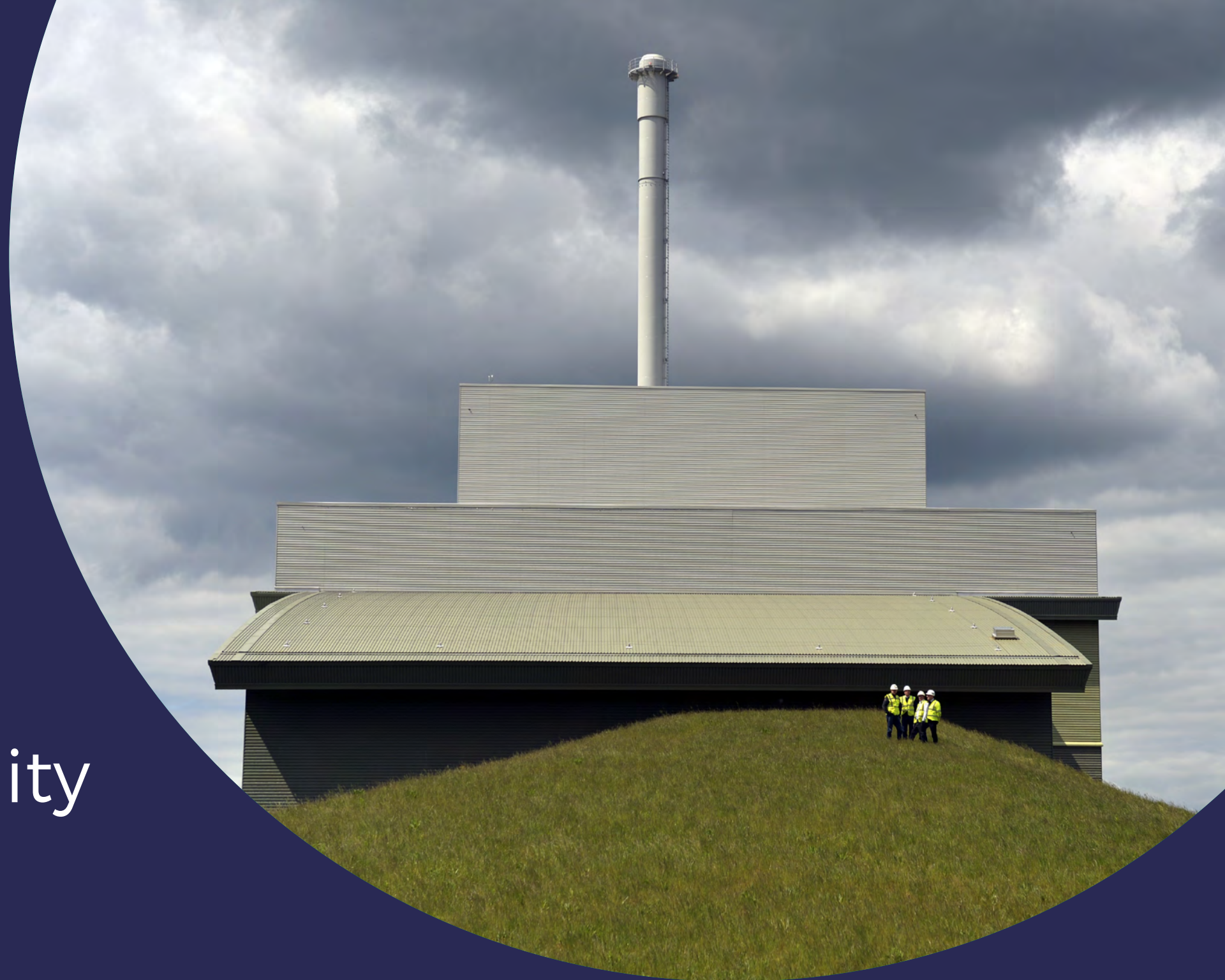
SL3.
Own
Workforce

SL4.
Business
Conduct

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2026-2030

Sustainability STRATEGY



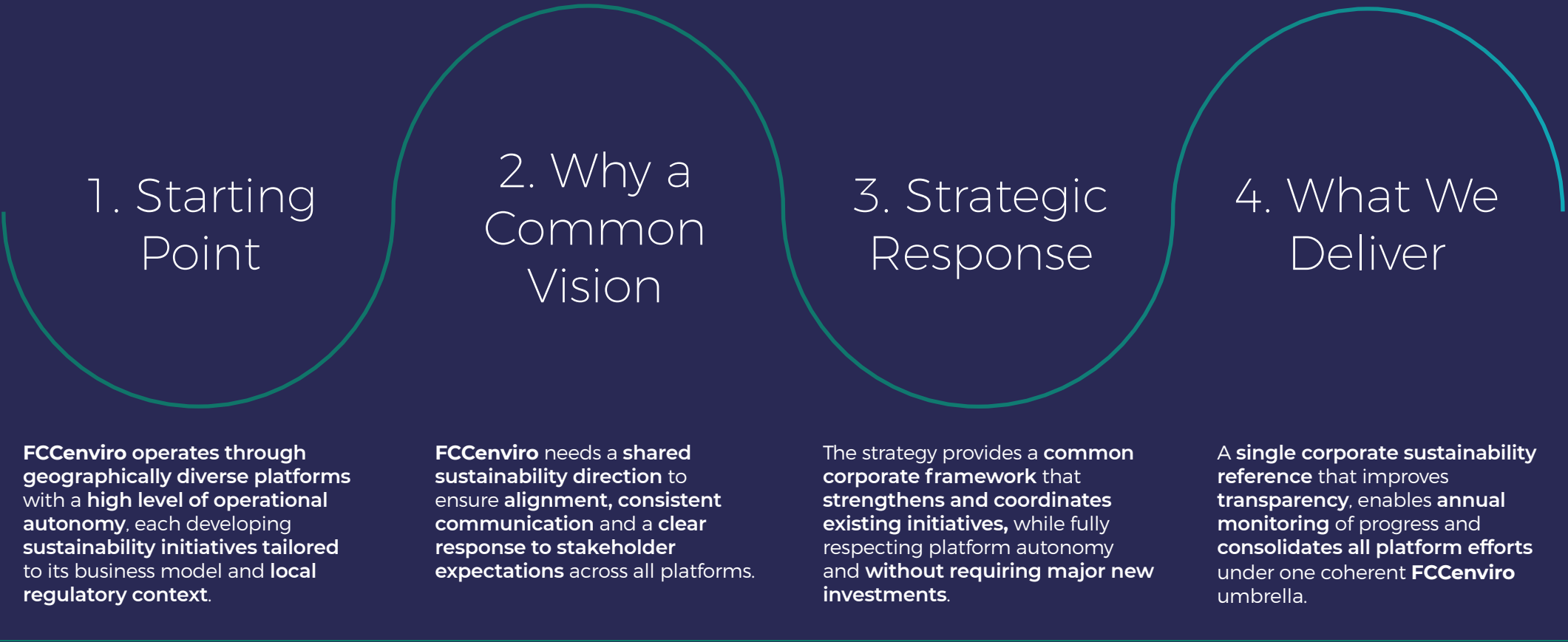
A Strategic Turning Point: Sustainability at the Core of FCCenviro's Transformation

FCCenviro is at a strategic turning point regarding sustainability, in an environment where the ecological transition is advancing rapidly, compliance standards are tightening, and social pressure for responsible environmental and social performance is increasing. The company operates in a sector that is deeply exposed to the demands of decarbonization, resource efficiency, and circular economy, elements that have gone from being social expectations to becoming structural requirements to ensure the future competitiveness and resilience of the business. As an essential provider of urban services, **FCCenviro** plays a decisive role in the quality of life of millions of citizens and thousands of employees, further reinforcing the need to act with ambition and consistency in terms of sustainability.

This strategic alignment effort is particularly critical in view of the rapid evolution of the European and Spanish regulatory framework. The Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) require environmental, social, and governance aspects to be integrated much more rigorously and systematically into corporate management and reporting, significantly expanding the scope and granularity required compared to the previous framework. Added to this is the regulatory update of the Omnibus Package, which, although it introduces simplifications and adjustments to the thresholds for application, maintains the regulatory ambition in sustainability and reinforces due diligence obligations in the value chain through the future development of the CSDDD. At the same time, the European Taxonomy continues to expand through delegated acts that detail and update

the criteria for classifying sustainable activities, consolidating its role in green investment and financing.

In this scenario, the **FCCenviro** 2026–2030 Sustainability Strategy becomes the essential instrument for translating our commitments into a concrete, transparent roadmap with a realistic level of ambition. It is not just a matter of responding to regulatory requirements or stakeholder expectations, but of consolidating a sustainability model capable of generating a progressive and sustained positive impact over time. The commitments included in this strategy reflect **FCCenviro's** willingness and ambition to respond to and manage the risks, impacts, and opportunities identified through the double materiality analysis, ensuring progress across all geographic platforms under a common framework and aligned with the FCC Group's vision for the future.



Strategy Structure

1. Strategic lines

The **Sustainability Strategy 2026-2030** is structured around **five strategic pillars** that enable a comprehensive approach to the company's main sustainability challenges. Each pillar sets qualitative commitments that guide actions and decision-making within the corresponding priority areas.

2. Impacts

Each strategic pillar is associated with **specific impacts** that reflect the key sustainability challenges and opportunities **FCCenviro** aims to address.

3. Actions

From these impacts, a set of **concrete actions** is defined to guide implementation and ensure that each strategic line translates into measurable progress.

4. Objectives

The actions are supported by **qualitative and quantitative objectives** that provide clear direction and allow **FCCenviro** to track advancements over time.

5. KPIs

To evaluate performance, dedicated **KPIs** are established for each objective, enabling consistent monitoring and transparent reporting of results.

Double Materiality Driving Strategic Priorities

FCCenviro 2026–2030 Sustainability Strategy is based on the double materiality exercise, which is the starting point for identifying the issues that truly determine our contribution to sustainability and, at the same time, those that can significantly influence the evolution of the business. Following this approach, which is aligned with the methodologies applied within the FCC Group, our double materiality exercise provides an in-depth understanding of how our activities impact the environment and how environmental, regulatory, and social changes can affect our business.

This analysis not only prioritizes the issues that require a strategic response but also provides an objective basis for structuring our lines of action, ensuring consistency between commitments and capabilities, and guarantees that the strategy effectively addresses issues of greatest relevance to the company and our stakeholders. The result is not limited to a classification of relevant issues but acts as the backbone of the strategy: each of the priority lines of action arises directly from the material issues identified. In this way, commitments related to decarbonization, circularity, business ethics, innovation, and people management respond to specific risks and opportunities that have been previously analyzed and prioritized.



Introduction

Through **five strategic lines**, based on our material impacts, **15** actions and **29** objectives, our strategy sets out our goals, efforts and priorities in sustainability. By establishing a **realistic and transparent** level of ambition in line with the expectations of our stakeholders and aligned with the FCC Group, **FCCenviro** presents its **2026-2030 Sustainability Strategy**.

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SL1.
Climate Change and
Pollution Prevention

Drive decarbonization and minimize environmental emissions across all operations.

3 Actions 6 Objectives

SL2.
Resource Use &
Circular Economy

Optimize resource efficiency through large-scale circular solutions and material recovery.

3 Actions 4 Objectives

SL3.
Own Workforce

Promote a safe, inclusive, and development-oriented workplace for all employees.

4 Actions 9 Objectives



SL5.
Innovation

Accelerate sustainability through digital innovation and cross-functional collaboration.

2 Action 6 Objectives

SL4.
Business Conduct

Ensure ethical, transparent, and compliant business practices across the value chain.

3 Actions 4 Objectives

Delivering the SDGs through our operation

FCCenviro's 2026-2030 Sustainability Strategy is consistent with the 2030 Agenda and the Sustainable Development Goals (SDGs), integrating actions that have a direct and measurable impact on global challenges into each strategic line. **FCCenviro** focuses its contribution to the SDGs on its core business: providing essential environmental services, mitigating climate change, promoting the circular economy, technological innovation, protecting people, and strengthening ethics and governance.

Our contribution to the SDGs is not a declarative exercise, but a direct reflection of the commitments, actions, and KPIs included in this strategy. Each prioritized objective is associated with impacts and risks identified on the basis of double materiality, which ensures that **FCCenviro's** contribution is relevant, verifiable, and consistent with the company's activity and the expectations of our stakeholders:

Priority SDG	Relation to Strategic Lines (SL)	Contribution and Expected Results by 2030
SDG 3 - Good Health and Well-Being	SL1 – Climate Change & Pollution Reduction SL2 – Resource Use & Circular Economy SL5 – Innovation	FCCenviro contributes to public health by reducing air, water and soil pollution through fleet electrification, improved landfill methane capture, safer waste-management processes, soil remediation, and strengthened environmental controls in facilities. The transition towards circularity, increased material recovery, and innovation in clean technologies reduce exposure to harmful pollutants, supporting healthier environments and improving well-being in the communities where we operate.
SDG 5 – Gender Equality	SL3 – Own Workforce	Promotion of gender equity through inclusive HR policies, equal pay initiatives, improved representation of women in leadership, and programs fostering work-life balance.
SDG 7 – Affordable and Clean Energy	SL1 – Climate Change & Pollution Reduction SL5 – Innovation	FCCenviro drives the energy transition through a more sustainable fleet, greater clean energy generation, emission reduction, and progressive replacement of fossil-based electricity.
SDG 8 – Decent Work and Economic Growth	SL3 – Own Workforce	FCCenviro promotes safe working conditions, supports professional development, and fosters inclusion and job stability.
SDG 9 – Industry, Innovation and Infrastructure	SL1 – Climate Change & Pollution Reduction SL5 – Innovation	Critical infrastructure is modernized, process digitalization is boosted, and operational resilience is strengthened through R&D&I.
SDG 10 – Reduced Inequalities	SL3 – Own Workforce	Reduction of inequalities through diversity programs, inclusive hiring, accessible work environments, and equal opportunities for all employees.
SDG 11 – Sustainable Cities and Communities	SL1 – Climate Change & Pollution Reduction	FCCenviro improves air quality, reduces environmental impacts, and offers more efficient urban services, contributing to cleaner, more resilient and sustainable cities.
SDG 12 – Responsible Consumption and Production	SL2 – Resource Use & Circular Economy SL5 – Innovation	Progress towards a circular model through material recovery, minimization of landfill disposal, and adoption of sustainability criteria in the supply chain.
SDG 13 – Climate Action	SL1 – Climate Change & Pollution Reduction SL5 – Innovation	Carbon footprint reduction through electrification, energy efficiency, and increased renewable production, contributing to climate change mitigation.
SDG 15 – Life on Land	SL1 – Climate Change & Pollution Reduction SL5 – Innovation	Protection of biodiversity through responsible land management, innovation in environmental technologies, and habitat restoration initiatives.
SDG 16 – Peace, Justice and Strong Institutions	SL4 – Business Conduct	Corporate ethics, transparency, and good governance are strengthened, reinforcing trust among clients, partners and public administrations.
SDG 17 – Partnerships for the goals	SL4 – Business Conduct	Strengthening of strategic alliances, cooperation with institutions, and partnerships to accelerate progress on sustainability objectives.

Introduction

FCCenviro remains committed to the **Global Compact** and contributes to the achievement of the **Sustainable Development Goals** by promoting actions that have a direct positive impact on some of the targets.

The following chart shows the relationship between each SDG and the strategic lines.

- SL1. Climate Change and Pollution Prevention
- SL2. Resource Use & Circular Economy
- SL3. Own Workforce
- SL4. Business Conduct
- SL5. Innovation



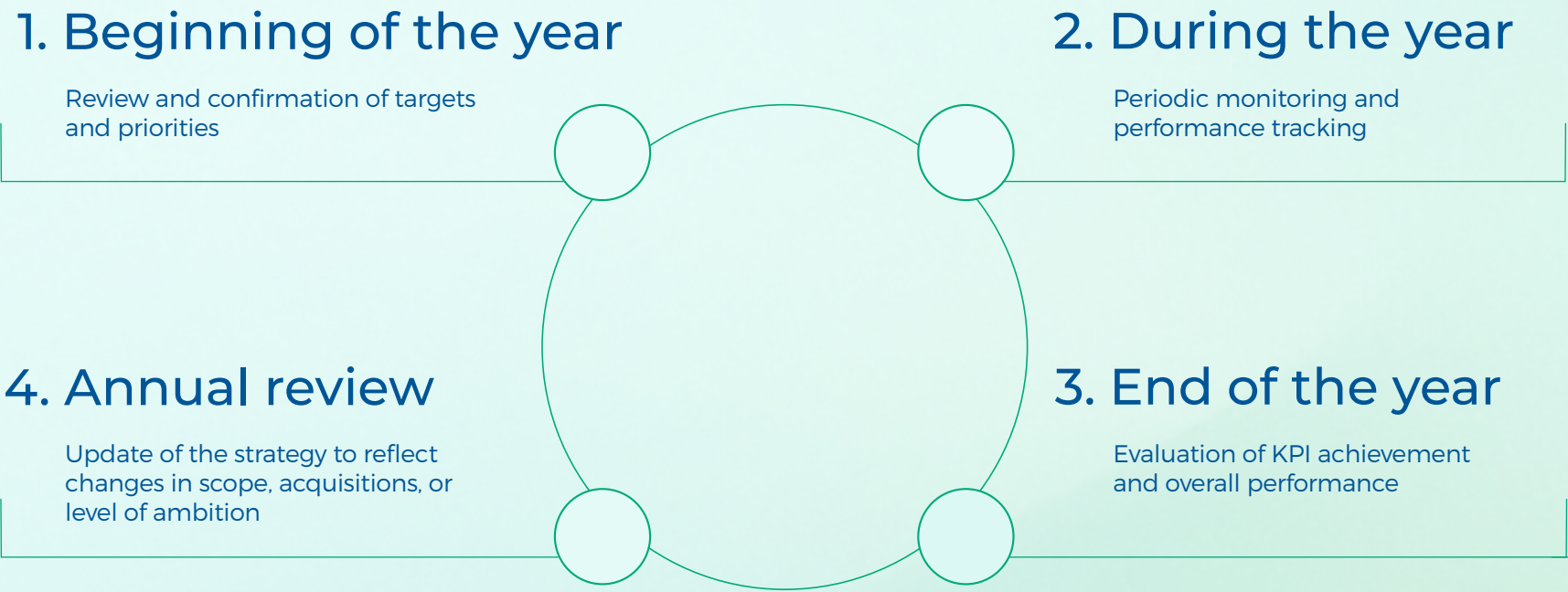
Sustainability Strategy Governance



To ensure effective execution and accountability, each KPI defined is assigned to a corporate owner responsible for overall coordination and consistency and a platform-level owner responsible for implementation and delivery

- » The strategy will be reviewed and updated **annually**
- » **Any change in scope** or any acquisition will be considered annually to reassess the strategy's **level of ambition**
- » All measures described in the 2026-2030 **FCCenviro** strategy are already reflected in platform business plans and existing budgets, and delivery will be managed through them

Sustainability Strategy Monitoring



- In the case of deviations from defined objectives:
- » Issues are escalated to the Executive Sustainability Committee
 - » Corrective action plans are defined and implemented
 - » Relevant deviations are reported to the Sustainability Committee at Board level
 - » Performance is progressively linked to internal evaluation and incentive systems

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A Robust Group-Aligned Methodology to Maximize Strategic Effectiveness

The development of **FCCenviro's** 2026–2030 Sustainability Strategy has been carried out using a robust, structured methodology aligned with that of the FCC Group. The process was designed to ensure maximum technical accuracy and full alignment with the company's operational reality, incorporating a comprehensive analysis of the environment and a systematic assessment of the impacts, risks, and opportunities associated with our activity. This approach ensures that the strategy not only responds to growing regulatory and market demands, but also accurately reflects the priorities of the business and the expectations of our main stakeholders, consolidating an objective and consistent basis for defining strategic lines and medium-term decision-making.

First, a comprehensive external analysis was carried out, including a benchmark comparison with our main competitors in the sector and with leading companies in sustainability. This analysis identified advanced trends in sustainability management, circular economy practices, decarbonization, innovation, and governance, as well as the differentiating elements of positioning in markets such as the United Kingdom, Central and Eastern Europe, the United States.

At the same time, we reviewed the European and national regulatory environment in detail, including the evolution of the CSRD Directive, the ESRS Standards, the due diligence regulations (CSDDD), and the European Taxonomy. The conclusion was the need to ensure the strategy's consistency by aligning double materiality, the strategic pillars of our roadmap, and feedback from our main stakeholders.

Thus, we continued to develop an internal analysis based on double materiality, integrating a review of the environmental, social, and governance impacts associated with our activity and an assessment of the risks and opportunities that may influence the company. This exercise is based on practices already implemented within the FCC Group. To ensure a comprehensive and representative overview, consultations and interviews were conducted with all departments involved, including Sustainability, Operations, Finance, Human Resources, Compliance, Purchasing, and Innovation, gathering qualitative and quantitative information that enabled us to identify priorities, available capacities, and shared expectations.

After analyzing all the conclusions obtained, the scope of this strategy was defined to include all operations under the operational control of **FCCenviro**, i.e., all contracts, services, and assets in which the company has a 100% stake or full decision-making capacity, regardless of the geographical platform in which they are carried out. This approach ensures that the commitments and objectives established are fully executable, measurable, and attributable to **FCCenviro's** direct activity, covering all our platforms with their specific level of ambition.

This study defines **FCCenviro's** five Strategic Sustainability Lines for 2026-2030:

- » SL1 — Climate Change & Pollution Reduction – 3 actions, 6 objectives
- » SL2 — Resource Use & Circular Economy - 3 actions, 4 objectives
- » SL3 — Own Workforce - 4 actions, 9 objectives
- » SL4 — Business Conduct - 3 actions, 4 objectives
- » SL5 — Innovation - 2 actions, 6 objectives



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SL1.
**Climate Change and
Pollution Prevention**

The fight against climate change and the reduction of environmental pollution is among the most significant challenges for **FCCenviro**, both due to the nature of the services it provides and the direct impact its operations have on the cities and regions where it operates. The company's double materiality analysis identifies climate change, GHG emissions, air, water, and soil pollution, and efficient energy management as some of the most significant impacts on business and the environment.

In addition, developments in European regulations—particularly in the areas of reporting, taxonomy, and energy transition—reinforce the need to adopt clear measures for decarbonization and environmental efficiency. All of this makes it essential to develop a structured response that will reduce emissions, improve energy performance, minimize pollution, and meet the FCC Group's climate objectives.

The main objective of this line is to accelerate the decarbonization of **FCCenviro** and reduce the pollution associated with its operations, ensuring an orderly transition to an energy and operating model with a lower environmental impact, in line with our decarbonization roadmap. The impacts and actions, objectives, and strategic KPIs are presented beside:

Impacts Identified through the Double Materiality Assessment

Climate Change



Adaptation to climate change

- » Contribution to climate change adaptation through products and services.



Climate change mitigation and energy

- » Contribution to climate change from Scope 1 and 2 emissions.
- » Contribution to climate change from Scope 3 emissions.
- » Contribution to climate change mitigation as a result of renewable energy production.

Pollution



Air pollution

- » Air pollution from the emission of polluting gases in own operations.
- » Air pollution from the production of goods and services upstream value chain.



Water pollution

- » Contamination of water bodies as a result of leachate production and release.



Soil pollution

- » Soil contamination as a result of possible spills of substances (fuels, oils, chemicals and waste).
- » Soil contamination because of leachate production and release.



Microplastics

- » Release of microplastics as a consequence of the development of the Group's activities.



Introduction SL1. Climate Change and Pollution Prevention SL2. Resource Use & Circular Economy SL3. Own Workforce SL4. Business Conduct SL5. Innovation	Actions		
	Action 1. Greening the fleet	Action 2. Improving Process Efficiency	Action 3. Waste treatment emission Reduction
	Impacts » Adaptation & Mitigation to Climate Change » Air Pollution	» Adaptation & Mitigation to Climate Change	» Adaptation & Mitigation to Climate Change » Air, Water & Soil Pollution
	Objectives » Increase the percentage of ECO vehicles » Increase the percentage of ZERO vehicles	» Boost energy generation at EfW » Biogas as a source of electricity » Decarbonize our electricity consumption	» Our actions drive change - Reduction in global emissions intensity
	KPIs » Percentage of ECO vehicles in the fleet (%) » Percentage of ZERO vehicles in the fleet (%)	» Total EfW energy generation (GWh) » Total biogas renewable electricity generation (GWh) » Percentage of renewable electricity consumption from grid (%)	» GHG emissions reduction per revenue (tCO₂e/M€)

Our Ambition at a Glance

Greening the fleet

Through the gradual acquisition of 0-emission, CNG, hybrid or alternative fuels powered vehicles and machinery, **FCCenviro** will increase our sustainable fleet 4.1 percentage points or by a 14.1% by 2030, leading to the reduction of more than 60.000 tons CO₂e to 2030*.

2025

Fleet ECO – **19.5%**
Fleet ZERO – **8.9%**

2030

Fleet ECO – **22.0%**
Fleet ZERO – **10.5%**

Boost energy generation at EfW

FCCenviro will increase its treatment capacity at energy from waste facilities, improving the proportion of biogenic emissions from the waste stream (emission reduction) and boosting the total energy generated by more than 1,300 GWh by 2030, saving more than 2M tons CO₂e**.

EfW generation
1,699 GWh

EfW generation
3,100 GWh

Biogas as a source of electricity

Along with increased biogas generation, we will improve our efficiency in the use, increasing the renewable energy generated by the combustion of self-generated biogas.

Biogas generation
551 GWh

Biogas generation
580 GWh

Decarbonize our electricity consumption

Although we are working on increasing electricity generation and self-consumption, a significant portion of electricity is consumed from the grid. Our goal is to take advantage of clean generation to decarbonize our electrical grid consumption.

REC grid consumption
35.0%

REC grid consumption
50.0%

*Calculated assuming a 1.7% reduction in total fleet emissions from 2025 baseline.

**Calculated during the whole lifecycle of the waste, using IPCC average emission factors for disposal in landfill and EfW.



Our actions drive the change, by achieving our commitments we will reduce our global GHG emissions/revenue ratio by 14% in 2030 compared with 2025

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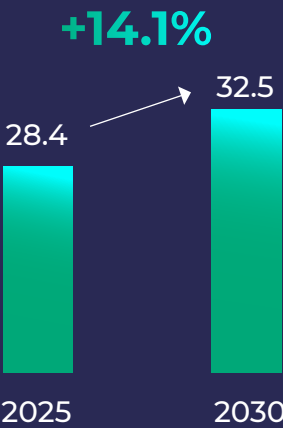
SL4. Business Conduct

SL5. Innovation

Greening the fleet

+22.0% ECO Vehicles
+10.5% Zero vehicles

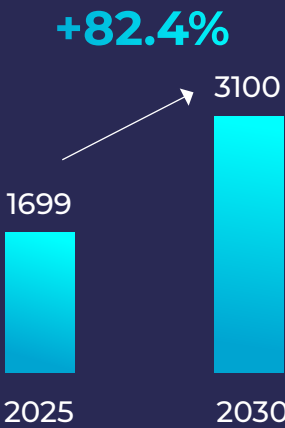
Eco fleet includes gas, hybrid, and alternative fuel vehicles, and zero fleet are 100% electric.



Boost energy generation at EfW

+3,100 GWh generation
82.4% increase

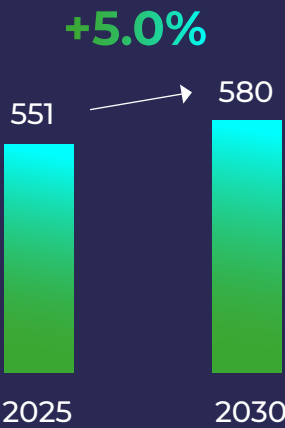
Special focus on the UK and the US.



Biogas as a source of electricity

+580 GWh generation
5.0% increase

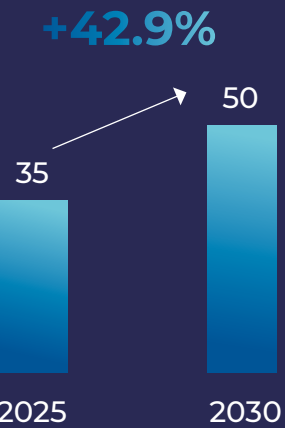
The use of landfill biogas and biomethanization is key to reducing emissions.



Decarbonize our electricity consumption

100% UK & Austria
+42.9% increase total

100% renewable consumption in the UK and Austria and increasing share in other countries.



Key strategic metrics

SL1. Climate Change and Pollution Prevention

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Actions/Objectives	Indicator	Base year	Base value	Objective by 2030	Deviation
Greening the Fleet: Increase the percentage of ECO vehicles & Increase the percentage of ZERO vehicles	Percentage of ECO vehicles in the fleet (%)	2025	19.5%	22.0%	+12.5%
	Percentage of ZERO vehicles in the fleet (%)	2025	8.9%	10.5%	+17.5%
Improving Process Efficiency: Boost energy generation at EfW; increase EfW biogenic content; biogas as a source of electricity & decarbonize our electricity consumption	Total EfW generation (GWh)	2025	1,699 GWh	3,100 GWh	+82.4%
	Total biogas renewable electricity generation (GWH)	2025	551 GWh	580 GWh	+5.0%
	Percentage of renewable grid electricity consumption (%)	2025	35.0%	50.0%	+42.9%
Waste Treatment Emission Reduction: Reduction in global emissions intensity ratio	GHG emission reduction per revenue (tCO ₂ e/Meuro)	2025	0.999	0.858	-14.1%

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Indicator	Calculation methodology	Source
Percentage of ECO vehicles in the fleet (%)	Share of ECO vehicles within total fleet, including CNG, LPG, HVO, hybrid (diesel/petrol + electric), and alternative fuel technologies (e.g., hydrogen fuel cell). Includes non-registered equipment (e.g., sweepers, forklifts)	Technical Services – Consolidated annual report
Percentage of ZERO vehicles in the fleet (%)	Share of fully electric (100%) vehicles within total fleet. Includes non-registered equipment (e.g., sweepers, forklifts)	Technical Services – Consolidated annual report
Total EfW generation (GWh)	Total energy produced (electricity and, where applicable, steam) from EfW assets under operational control. Excludes facilities without operational control	Annual Non-Financial Reporting Package – Sustainability Departments
Total biogas renewable electricity generation (GWh)	Total energy generated from biogas combustion across landfill and biomethanization assets. Biogas is considered fully renewable due to its origin in organic waste decomposition	Annual Non-Financial Reporting Package – Sustainability Departments
Percentage of renewable grid electricity consumption (%)	Electricity purchased via voluntary green contracts. Excludes national grid renewable mix. Limited to certified renewable sources (solar, wind, hydro)	Annual Non-Financial Reporting Package – Sustainability Departments
Waste treatment emission reduction (CO ₂ e emissions/revenue) (tCO ₂ e/Meuro)	Total Scope 1 and 2 CO ₂ emissions (market-based) divided by total revenue (€ million). Emission calculation methodology aligned with GHG Protocol	Annual Financial Statements / Annual Non-Financial Reporting Package – Sustainability Departments

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SL2.
**Resource Use &
Circular Economy**

FCCenviro operates in a sector where efficient resource management, waste recovery, and circularity are critical elements in reducing environmental impacts and complying with European and national regulations. The double materiality analysis identifies waste generation and management, pollution associated with waste treatment, the use of natural resources, and opportunities arising from material recovery as particularly relevant impacts, all of which are directly linked to this strategic line.

The main objective of this line is to reinforce **FCCenviro's** resource management model, reducing the generation of non-recovered waste, maximizing material and energy recovery, and promoting responsible consumption and purchasing practices. The impacts and actions, objectives, and strategic KPIs are presented beside:

Impacts Identified through the Double Materiality Assessment



Resource inputs, including resource use

- » Natural resource depletion resulting from the production of goods and services in the upstream value chain.



Resource outflows related to products and services

- » Waste recovery and optimization of processes to obtain new by-products useful in various sectors.



Waste

- » Water and soil contamination because of waste generation in operations.
- » Recovery and management of own and third-party waste resulting from the company's activity.



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Actions

Action 1.
From waste
to resource

Action 2.
Minimizing waste
disposal impacts

Action 3.
Responsible
procurement

Impacts

- » Resource outflows related to products and services
- » Waste
- » Resource inputs, including resource use

Objectives

- » Improve the recyclability of our own waste generated
- » Increase in the capture of CH₄ of landfills for its valorization
- » Elaborate a sustainability supplier evaluation methodology
- » Increase the purchasing from sustainable providers

KPIs

- » Percentage of own waste generated destined for recovery (Non-Hazardous) (%)
- » Percentage of CH₄ capture in landfill vs CH₄ generation (%)
- » Definition and implementation of the supplier evaluation methodology based on sustainability criteria across all platforms
- » Percentage of purchases from suppliers assessed using sustainability criteria (%)

Our Ambition
at a Glance

2025

2030

From waste to resource

Focused on increasing the recovery of recyclable fractions of our own waste generated, which are those over which we have operational control. This reduces the negative impacts of disposal and promotes the circular economy.

Non-Haz
~67.6%

Non-Haz
>80.0%

Minimizing waste disposal impacts

Improving our disposal processes for non-recyclable waste through constant investment and the application of best operational practices. In this way, we guarantee the recovery of resources by making use of materials that would otherwise be disposed of a waste.

CH₄ landfill capture
~45.0%

CH₄ landfill capture
>60.0%

Responsible procurement

Focused on the first part of the consumption chain. We seek to establish a framework for sustainable and responsible consumption by standardizing criteria globally for the selection of suppliers and the gradual implementation of assessments in our purchasing.

2030

Supplier sustainability assessment methodology
75% of total procurement assessed using sustainability criteria



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By achieving our commitments, we will increase landfill methane capture rates to over 60% by 2030, contributing to emissions abatement while progressively strengthening our sustainable supplier management practices

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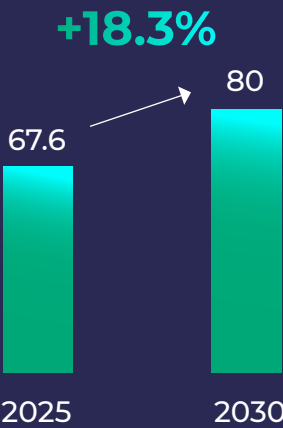
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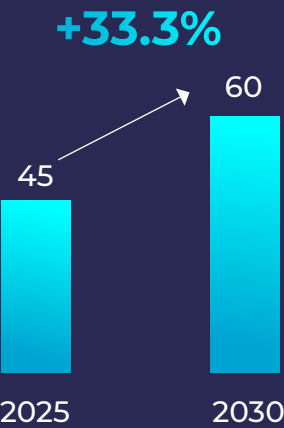
From waste
to resource

↑ 80.0% Own
Non-Hazardous
waste valorized



Minimizing waste
disposal impacts

+15.0 percentual points
CH₄ from landfill capture



Responsible
procurement

Definition and
implementation of the
supplier evaluation
methodology based on
sustainability criteria
across all platforms

Responsible
procurement

Percentage of
purchases from
suppliers assessed
using sustainability
criteria

75% of total
procurement

Key strategic metrics

SL2. Resource Use & Circular Economy

Actions/Objectives	Indicator	Base year	Base value	Objective by 2030	Deviation
From Waste to Resource: Improve the recyclability of our own waste generated	Percentage of own waste generated destined for recovery (Non-Hazardous) (%)	2025	67.6%	80.0%	18.3%
Minimizing Waste Disposal Impacts: Increase in the capture of CH ₄ of landfills for its valorization	Percentage of CH ₄ capture in landfill vs CH ₄ generation (%)	2025	45.0%	60.0%	+33.3%
Responsible Procurement: Elaborate a sustainability supplier evaluation methodology & increase the purchasing from sustainable providers	Definition and implementation of the supplier evaluation methodology based on sustainability criteria	2025	Developed and implemented into business		
	Percentage of purchases from suppliers assessed using sustainability criteria (%)	2025	0%	75.0%	100.0%



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SL2. Resource Use & Circular Economy

Indicator	Calculation methodology	Source
Percentage of own waste generated destined for recovery (Non-Hazardous) (%)	Share of own non-hazardous waste directed to recovery (recycling, reuse or preparation for reuse) over total own waste generated	Annual Non-Financial Reporting Package – Sustainability Departments
Percentage of CH ₄ capture in landfill vs CH ₄ generation (%)	Ratio of CH ₄ captured to total CH ₄ generated. Calculated using IPCC methodology (GASSIM model in the UK), based on waste volumes, composition and site-specific conditions	Annual Non-Financial Reporting Package – Sustainability Departments
Definition and implementation of the supplier evaluation methodology based on sustainability criteria	Implementation of procurement thresholds for the mandatory requirement of the sustainability assessment for suppliers	FCCenviro procurement department annual strategy report
Percentage of purchases from suppliers assessed using sustainability criteria (%)	Share of suppliers assessed under the FCC Group Procurement framework, including completion of a sustainability assessment questionnaire	FCCenviro procurement department annual strategy report



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SL3.
Own Workforce

Our employees are a fundamental pillar of **FCCenviro's** performance. Our business requires highly trained teams who are committed to safety and service quality and prepared to operate in complex and dynamic urban environments. The company's double materiality analysis identifies occupational health and safety, working conditions, training, equal opportunities, and talent retention as critical issues, both because of their impact on our workforce and because of their direct influence on operational continuity and the provision of essential services to the public.

The objective of this line is to guarantee a safe, healthy, inclusive, and professionally oriented work environment, ensuring that **FCCenviro** has the necessary equipment, capabilities, and culture to meet the challenges of sustainability, innovation, and growth for the period 2026–2030. The impacts and actions, objectives, and strategic KPIs are presented below:

Impacts Identified through the Double Materiality Assessment



Safety, health and welfare

- » Exposure of employees to health and safety impacts.



Employment and professional development

- » Creation of direct employment through the recruitment of workers.
- » Encouraging labor market integration through the promotion of scholarship and professional development programs
- » Reconciliation of work and family life.
- » Contribution to the socio-economic development of the communities in which the company operates through the professional development of its employees.



Diversity, equality and inclusion

- » Promoting gender equality and diversity through the implementation of plans and programs.
- » Improving employees' skills through training programs.
- » Promoting labor inclusion and job creation among people with disabilities.
- » 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 cyberbullying, and the protection of women victims of gender-based violence.



Introduction SL1. Climate Change and Pollution Prevention SL2. Resource Use & Circular Economy SL3. Own Workforce SL4. Business Conduct SL5. Innovation	Actions				
		Action 1. Health and Safety	Action 2. Employment and professional development	Action 3. Attraction and talent retention	Action 4. Diversity, equality and inclusion
	Impacts	» Safety, Health and Welfare	» Employment and professional development	» Employment and professional development	» Diversity, equality and inclusion
	Objectives	» Strengthening of our preventive safety culture	» Improve employee engagement and satisfaction » Corporate talent development through training » Internal and international mobility and career development	» Enhance employer branding and employer reputation » Recruitment efficiency and offer attractiveness	» Diversity, equity and inclusion awareness and training » Inclusion of people with different abilities and vulnerable groups
	KPIs	» Reduction in frequency rate » Reduction in severity rate » Compliance with the 3-year strategic plan	» Improvement in employee satisfaction indicator according to climate survey (annual) » Number of training hours and participants in strategic topics (digitalization, environment, sustainability, AI, cybersecurity) » Number of employees in internal and/or international mobility (FLIP Program / Green Jobs)	» Employer branding visibility through metrics from different corporate tools (views / followers) » Average time to fill a vacancy (days)	» Number of hours of training on diversity and inclusion topics » Number of workers with different abilities (disability + other collectives)

Our Ambition at a Glance

Health and Safety

We prioritize the protection, wellbeing, and safety of our workforce through robust management systems and proactive risk prevention. Our commitment is to foster a strong safety culture that ensures compliance, continuous improvement, and safe operations across all activities.

2025

Frequency rate
23.29

Severity rate
1.19

2030

Frequency rate
18.99

Severity rate
1.10

Employment and professional development

Enhance employee experience by fostering motivation, wellbeing, and a sense of belonging. Strengthen commitment through listening, development opportunities, and inclusive practices. Drive higher performance, retention, and organizational resilience through an engaged workforce.

Engagement survey
74.0%

Engagement survey
80.0%

Attraction and talent retention

We attract, develop, and retain talent by offering a compelling employee value proposition, growth opportunities, and an inclusive work environment. Our focus is on building long-term engagement and loyalty while ensuring the skills and capabilities needed to support sustainable growth.

Internal mobility
1,012 employees

Internal mobility
1,500 employees

Diversity, equality and inclusion

We promote a diverse, fair, and inclusive workplace where equal opportunities are ensured for all employees, regardless of background or ability. Our commitment is to foster a culture of respect and belonging that values differences and strengthens collective performance and innovation.

Training
14,700 hours

Training
17,000 hours



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FCCenviro is progressively reducing the frequency & severity rate, reinforcing our health and safety performance and fostering a strong safety culture across operations, while positioning FCCenviro as an employer of choice through talent attraction and branding

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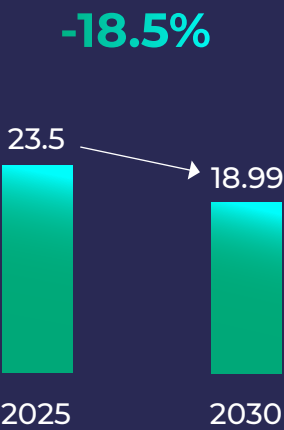
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Health and Safety

Reduce the frequency
rate to 18.99
-18.5% 2025-2030

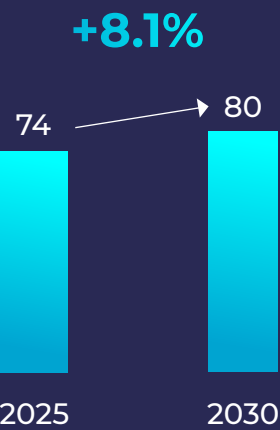
Effective implementation and
compliance with strategic plans



Employment
and professional
development

+8.1% increase
in engagement
survey score

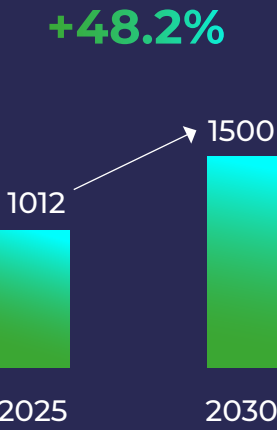
Increase in corporate talent
development through training



Attraction and
talent retention

+48.2% employees
in internal mobility

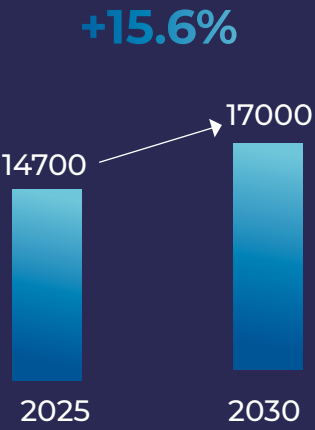
Increase in corporate talent
development through training



Diversity, equality
and inclusion

+15.6% in awareness
and training hours

Inclusion of people
with different abilities



Key strategic metrics

SL3. Own Workforce

Actions/Objectives	Indicator	Base year	Base value	Objective by 2030	Deviation
Health and Safety: Strengthening of our preventive safety culture	Reduction in frequency rate	2025	23.29	18.99	-18.5%
	Reduction in severity rate	2025	1.19	1.10	-7,8%
	Compliance with the 3-year strategic plan	2025	Developed and implemented into business		
Employment and Professional Development: Improve employee engagement and satisfaction; corporate talent development through training & internal and international mobility and career development	Improvement in employee satisfaction indicator according to climate survey (%)	2025	74.0%	80.0%	+8.1%
	Number of training hours in strategic topics (hours)	2025	23,600 hours	25,000 hours	+5.9%
	Number of training participants in strategic topics (employees)	2025	17,722 employees	20,000 employees	+12.6%
	Number of employees in internal and/or international mobility (employees)	2025	1,012 employees	1,500 employees	+48.2%
Attraction and talent retention: Enhance employer branding and employer reputation & recruitment efficiency and offer attractiveness	Boost employer branding visibility through metrics from different corporate tools (views)	2025	705,000 views	720,000 views	+2.1%
	Boost employer branding visibility through metrics from different corporate tools (followers)	2025	176,000 followers	180,000 followers	+2.3%
	Reduce average time to fill a vacancy (days)	2025	69 days	60 days	13.0%
Diversity, equality and inclusion: Diversity, equity and inclusion awareness and training & inclusion of people with different abilities and vulnerable groups	Number of hours of training on diversity and inclusion topics (hours)	2025	14,700 hours	17,000 hours	+15.6%
	Number of workers with different abilities (employees)	2025	1,800 employees	1,900 employees	+5.6%

SL3. Own Workforce

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Indicator	Calculation methodology	Source
Reduction in frequency rate	Number of Lost Time Injuries (LTI) per 1,000,000 working hours	H&S monthly report
Reduction in severity rate	Total days lost due to injuries per 1,000 working hours	H&S monthly report
Compliance with the 3-year strategic plan	Implementation status of the H&S 3-year strategic roadmap (currently in UK and Spain)	H&S quarterly report
Improvement in employee satisfaction indicator according to climate survey (%)	Result of the annual anonymous global employee engagement survey	Annual Non-Financial Reporting Package – HR Department
Number of training hours in strategic topics (hours)	Total training hours delivered on strategic topics (AI, Cybersecurity, Harassment, Sustainability, etc.). Includes online training only	Annual Non-Financial Reporting Package – HR Department
Number of training participants in strategic topics (employees)		Annual Non-Financial Reporting Package – HR Department
Number of employees in internal and/or international mobility (employees)	Number of employees participating in internal mobility programs (Green Jobs, FLIP, international mobility and similar initiatives)	Annual Non-Financial Reporting Package – HR Department
Boost employer branding visibility through metrics from different corporate tools (views)	Total annual views across all FCCenviro LinkedIn posts and affiliated company accounts	Annual Non-Financial Reporting Package – HR Department
Boost employer branding visibility through metrics from different corporate tools (followers)	Total followers across FCCenviro LinkedIn pages and affiliated company accounts	Annual Non-Financial Reporting Package – HR Department
Reduce average time to fill a vacancy (days)	Average number of days from job posting to contract acceptance	Annual Non-Financial Reporting Package – HR Department
Number of hours of training on diversity and inclusion topics (hours)	Total training hours delivered on diversity, equity and inclusion topics across the workforce. Includes online training only	Annual Non-Financial Reporting Package – HR Department
Number of workers with different abilities (employees)	Total number of employees with officially recognized disabilities within the workforce	Annual Non-Financial Reporting Package – HR Department

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SL4.
Business Conduct

Integrity, transparency, and regulatory compliance are essential elements in ensuring the social legitimacy and sustainability of **FCCenviro's** business model. The company operates in sectors where the trust of public administrations, customers, strategic partners, and citizens is an indispensable requirement, and where the responsible management of suppliers, contractors, and third parties directly influences the quality and continuity of services.

The double materiality analysis identifies business ethics, the fight against corruption, supplier relations, responsible corporate culture, and incident and risk management as material issues of primary importance. These issues are also closely linked to compliance with the European regulatory framework on governance, due diligence, and transparency, which underscores the need to establish a systematic and reinforced approach.

The objective of this line is to ensure that all **FCCenviro** operations are conducted under the highest ethical and compliance standards, guaranteeing responsible business conduct and the consistent application of the Compliance Model in all geographies and entities controlled by the company. The impacts and actions, objectives, and strategic KPIs are presented below:

Impacts Identified through the Double Materiality Assessment



Corporate culture

- » Promoting responsible business conduct through the application of the FCC Compliance Model.



Supplier relationship management

- » Promotion of sustainable practices among suppliers and contractors through the implementation of procurement policies, and procedures.



Fight against corruption

- » Strengthening the rule of law by promoting law enforcement and reducing impunity.
- » Strengthening trust in public and private institutions by consumers, investors and other stakeholders.



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Actions

Action 1.
Fight against
corruption

Action 2.
Improve Ethics
Awareness

Action 3.
Third Party
Due Diligence

Impacts

- » Fight against corruption
- » Corporate culture
- » Supplier relationship management

Objectives

- » Implement a compliance model within **FCCenviro** in all controlled entities and joint ventures
- » Conduct compliance risk assessments in all parent entities
- » Improve awareness of the FCC compliance model through increased employee training
- » Implementation and monitoring of the third-party check procedure

KPIs

- » Percentage of entities covered, including new acquisitions (%)
- » Percentage of parent entities with a completed risk analysis (%)
- » Percentage of online employees trained in the Code of Ethics (%)
- » Percentage of offline employees trained in the Code of Ethics (%)
- » Evaluate suppliers based on compliance criteria

Our Ambition
at a Glance

2025

2030

Fight against corruption

Key action aimed at strengthening our internal management in relation to corporate culture, focused on control over each company and joint venture with external companies.

Entities covered
96.0%

Parent entities covered
92.0%

Entities covered
100.0%
(inc. acquisitions)

Parent entities covered
100.0%

Ethics Awareness

Aimed at increasing knowledge and awareness of the different key elements that make up our compliance model, with a view to promoting innate ethical behavior in the performance of duties.

Online employees
~82.0%

Offline employees
~20.0%

Online employees
100.0%

Offline employees
100.0%

Third Party Due Diligence

This strategic pillar goes a step beyond our own operations and includes the management of risk assessment of external suppliers and third-party companies, as well as the companies with which these third parties are associated, within the framework of the contractual relationship with **FCCenviro**.

Definition of supplier compliance assessment methodology & implementation

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FCCenviro will achieve full coverage of our entities under a robust compliance framework while embedding a strong culture of ethics and 100% awareness across the entire organization

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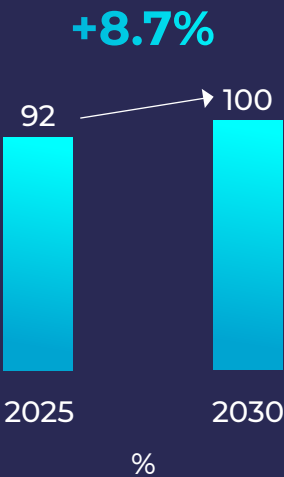
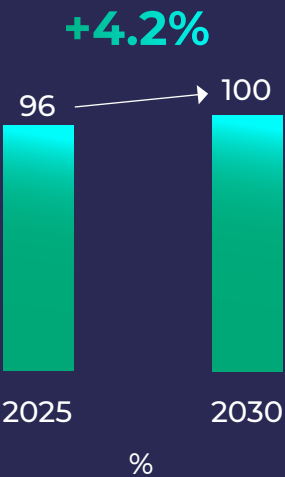
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Fight against corruption

100% own entities covered by our compliance model

100% parent entities covered by our compliance model

Both actions include new acquisitions of other companies until 2030

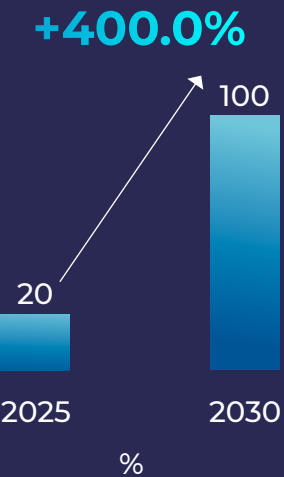
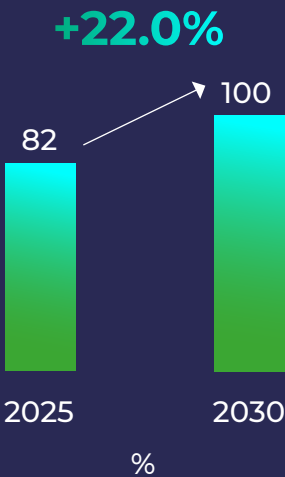


Ethics Awareness

100% online employees trained

100% offline employees trained

The training methodology is adapted to the most optimal form of delivery for each type of worker



Third Party Due Diligence

Definition of supplier compliance assessment methodology & implementation by 2027

Key strategic metrics

SL4. Business Conduct

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Actions/Objectives	Indicator	Base year	Base value	Objective by 2030	Deviation
Fight Against Corruption: Implement a compliance model within FCCenviro in all controlled entities and joint ventures & conduct compliance risk assessments in all parent entities	Percentage of entities covered, including new acquisitions (%)	2025	96.0%	100.0%	+4.2%
	Percentage of parent entities by country with risk analysis (%)	2025	92.0%	100.0%	+8.7%
Improve Ethics Awareness: Improve awareness of the FCC compliance model through increased employee training	Percentage of online employees with Code of Ethics training (%)	2025	82.0%	100.0%	+22.0%
	Percentage of offline employees with Code of Ethics training (%)	2025	20.0%	100.0%	+400.0%
Third Party Due Diligence: Implementation and monitoring of the third-party check procedure	Definition and implementation of the supplier evaluation methodology	2025	Developed and implemented into business		

SL4. Business Conduct

Indicator	Calculation methodology	Source
Percentage of entities covered, including new acquisitions (%)	Share of companies aligned with compliance frameworks over the total number of controlled entities	Compliance department annual report
Percentage of parent entities with risk assessment (%)	Share of parent entities subject to compliance risk assessment over the total number of parent entities	Compliance department annual report
Percentage of online employees with Code of Ethics training (%)	Share of online employees completing Code of Ethics training	Annual Non-Financial Reporting Package – HR Department
Percentage of offline employees with Code of Ethics training (%)	Share of offline employees completing Code of Ethics training	Annual Non-Financial Reporting Package – HR Department
Definition and implementation of the supplier evaluation methodology	Share of suppliers assessed under the FCC Group Procurement framework, including completion of a compliance assessment questionnaire	FCCenviro procurement department annual strategy report

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SL5. Innovation

Innovation and digitalization are key drivers for transforming **FCCenviro's** operating model and ensuring the company's efficiency, resilience, and competitiveness in an increasingly complex technical, regulatory, and environmental environment. Internal diagnosis and double materiality analysis reveal clear opportunities for operational optimization, technological integration, service quality improvement, reduction of environmental impacts, and strengthening of the capacity to adapt to emerging risks.

The main objective of this strategic line is to drive the sustainable transformation of **FCCenviro** through innovation and digitalization, ensuring that the company has the technological solutions, operating models, and financial resources necessary to move toward 2030 with strength and ambition. The impacts and actions, objectives, and strategic KPIs are presented below:

Impacts Identified through the Double Materiality Assessment



Sustainable investment

» Sustainable investment is key to optimizing resource use, enabling the company to deliver more profitable services while reducing management overhead.



Development of R&D&I projects

» It provides the foundation to ensure the company has the necessary financial and human resources to transform ideas into value-added projects.



Sustainable digitalization

» Innovative digital solutions reduce environmental impact, promote the circular economy, improve citizen well-being, and strengthen resilience against climate change.



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Innovation

At FCCenviro, innovation is an essential part of our business and a core driver of our sustainability strategy. The development of innovative solutions accelerates the achievement of our objectives, turning emerging technologies and digitalization into more efficient and sustainable services. Between now and 2030, we will focus on innovative projects that turn this ambition into measurable progress:

Action 1.
R&D&I project
development

Action 2.
Digitalizing services
& operations

Impacts

- » Sustainable investment
 - » Development of R&D&I projects
 - » Sustainable digitalization
- » Sustainable investment
 - » Sustainable digitalization

Objectives

- » Develop emerging technologies for waste treatment, soil decontamination, urban services and circular-economy solutions
 - » Continue to introduce vehicles and machinery autonomous, connected and powered by alternative and sustainable energies
 - » Design new smart treatment, cleaning and collection systems
- » Streamline and improve efficiency in urban services: collection, cleaning and green areas
 - » Deploy digital systems and AI-powered solutions across treatment plants
 - » Enable data-driven decision-making and conducts related to Health and Safety



SL5. Innovation

Actions	Objectives	Related strategic line
R&D&I Project Development	Develop emerging technologies for waste treatment, soil decontamination, urban services and circular-economy solutions	SL1, SL2
	Continue to introduce vehicles and machinery autonomous, connected and powered by alternative and sustainable energies	SL1, SL2, SL3, SL4
	Design new smart treatment, cleaning and collection systems	SL1, SL2
Digitalizing services & operations	Streamline and improve efficiency in urban services: collection, cleaning and green areas	SL1, SL2, SL3
	Deploy digital systems and AI-powered solutions across treatment plants	SL1, SL2, SL3
	Enable data-driven decision-making and conducts related to Health and Safety	SL3, SL4



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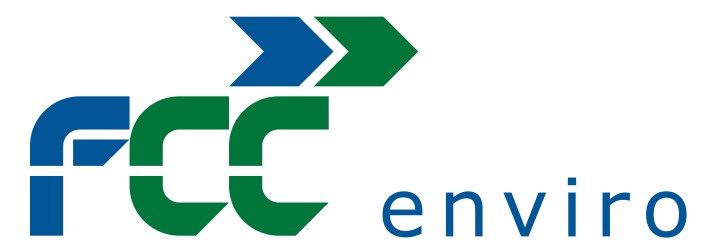
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