C0. Introduction

C0.1

(C0.1) Give a general description and introduction to your organization.

Sacyr is a global group listed in the Spanish stock market committed to meeting any challenge to transform society. We have been active for over 30 years and we are global leaders in the infrastructure sector, operating in over 20 countries, primarily in Latin America and southern Europe, as well as in strategic markets like the United States and Australia. Approximately 85% of our backlog and 67% of our revenues are originated outside of Spain, figures that are growing thanks to our international expansion.

In 2022, at Sacyr we achieved one of the main ambitions of our shareholders: our return to the IBEX 35 benchmark index, meaning the company is again ranked among those with the highest liquidity in the Spanish stock market. Since then, our market value has increased, as evidenced by the confidence of our investors and shareholders. Furthermore, Sacyr has been listed in the highly selective Standard & Poor's Sustainability Yearbook, as one of the world's most sustainable infrastructure and construction companies. 2022 was a key year of growth, with several significant assets entering into operation and buoyed by the revenues from these infrastructure projects that are directly linked to inflation. These milestones are a reflection our concessions strategy, which has boosted our revenues, EBITDA and net profit to record levels.

The company is structured in three different areas of activity:

· Engineering and infrastructure: focusing mainly on the construction of all manner of civil works and residential and non-residential building infrastructure as well as the promotion, performance, start-up and operation of engineering and industrial construction projects.

· Concessions: managing infrastructures such as motorways, hospitals, transport hubs, etc.

· Services: specializing in the management of the environment, water, and multiservice.

Sustainability is one of the main cornerstones of Sacyr Group's activities and the company has made big advances to contribute towards its development in those societies where it operates. In this sense, Sacyr's corporate vision is to be a leading Group with an international focus that is seen as a benchmark in developing innovative, high-value projects, that grows steadily and profitably, providing quality employment opportunities for its employees while being environmentally friendly.

Within its commitment to sustainability and the fight against climate change, Sacyr started reporting to CDP in 2018 and by the end of 2020 developed a Climate Change Strategy, committed to achieve net-zero by 2050, and has set approved Science Based Targets.

In addition to this Strategic Plan, we have also launched the sustainability action plan, the "2021- 2025 Sacyr Sustainable Action Plan", with which we have introduced new indicators related to environmental, social and governance (ESG) issues to, among other things, promote diversity, fight climate change, double investment in social action and innovation in the next five years and improve the health and safety of our employees. As a result of this new approach, and the major results of our previous Strategic Plan for the 2015-2020 period, we have been awarded as the most sustainable company in the infrastructure and construction sector in Spain, according to the assessment carried out by the Sustainalytics ESG Risk Rating, which evaluates the sustainability performance of more than 20,000 companies worldwide, taking into account both the environmental, social and corporate governance aspects of these corporations.

C0.2

(C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.

Reporting year

Start date
January 1 2022

End date
December 31 2022

Indicate if you are providing emissions data for past reporting years
No

Select the number of past reporting years you will be providing Scope 1 emissions data for
<Not Applicable>

Select the number of past reporting years you will be providing Scope 2 emissions data for
<Not Applicable>

Select the number of past reporting years you will be providing Scope 3 emissions data for
<Not Applicable>

C0.3

(C0.3) Select the countries/areas in which you operate.
Algeria
Australia
Brazil
Canada
Chile
Colombia
Gibraltar
Ireland
Mexico
Oman
Paraguay
Peru
Portugal
Qatar
Spain
Sweden
United Kingdom of Great Britain and Northern Ireland
United States of America
Uruguay

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.
EUR

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.
Operational control

C0.8

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	ES0182870214

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual or committee	Responsibilities for climate-related issues
Chief Executive Officer (CEO)	Sacyr's Chief Executive Officer, who now is as well the President of the company, is the maximum responsible of climate-related issues. The CEO heads the Sustainability Committee, which gathers monthly and aside from overviewing the development of activities and strategies, he provides approval for the following: Strategic plans and long-term policies. Quality, Environmental and Energy Management Programs that contain the objectives and ensure the availability of the necessary resources for its fulfilment. Necessary actions and resources to achieve the objectives set in the Climate Change strategy, developed in three phases: I. Diagnostic study. II. Identification and assessment of climate risks and opportunities according to the Task Force on Climate-related Financial Disclosure (TCFD). III. Target setting and definition of action lines. As examples of significant decisions took by our CEO in 2022, was the creation of a new Biodiversity Committee. The Committee is led by the Corporate General Manager and includes environmental experts from all areas of the company. It plans to oversee and analyse actions with respect to biodiversity. Among other examples would be the revision and update of Sacyr's Climate Change, which ambitious aim is to achieve carbon neutrality by 2050, with other intermediate targets in the short and medium term.

C1.1b

(C1.1b) Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Scope of board-level oversight	Please explain
Scheduled – some meetings	Reviewing and guiding annual budgets Overseeing and guiding employee incentives Overseeing and guiding the development of a transition plan Monitoring the implementation of a transition plan Overseeing the setting of corporate targets Monitoring progress towards corporate targets Reviewing and guiding the risk management process	<Not Applicable>	At Sacyr we are aware of our role as a driving force of change in society and we have extended our commitment to sustainability, in line with the Sustainable Development Goals set out in the United Nations Agenda 2030 of the United Nations, placing it as one of the central the central pillars of the company's vision for the future. With this objective in mind, and so that together we can solve the upcoming sustainability challenges, a Sustainability and Corporate Governance Commission was created in 2020, delegated to the Board of Directors, made up of a majority of independent directors, and a Sustainability Committee that meets monthly, chaired by the company's CEO. In addition, the Head of the Quality, Environment and Energy Director communicates to the COO the Quality, Environment and Energy Department's main operating issues. The COO is part of Sacyr's board, along with the CEO/President and other C-suite officers. The whole board meets on a monthly and quarterly basis and climate-related topics are as well covered in some of them. The enormous impetus generated by this top-level governance at the highest level has resulted in the approval and updating, once again in 2022, of several goals and policies (e.g. new biodiversity policy) related to ethics and sustainability, shaping the commitments we make to address these challenges.

C1.1d

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues	Primary reason for no board-level competence on climate-related issues	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future
Row 1	Yes	The Corporate General Manager, who serves on the Sustainability Committee and reports directly to the Chairman and Chief Executive Officer, manages and coordinates environmental activities and risks. He is responsible for referring climate and water-related issues to the Sacyr Management Committee, which meets monthly. This Committee comprises the Chairman, the General Managers and Chief Executives of the business units. This position has extensive expertise in the field (energy efficiency, reduction roadmaps, etc) due to his background (Civil Engineer) and his more than 30 years of professional experience, having managed Sacyr's services department in the past, which includes the aforementioned activities. Additionally, the company has made an effort to train its top management on the subject, offering them a training course with the aim of raising awareness and improving knowledge about the best practices that could make Sacyr a leading company. In fact, its effect has been demonstrated by being chosen as the most sustainable company in the infrastructure and construction sector in Spain according to Sustainalytics ESG Risk Rating. This has only served to motivate Board members even more, who are showing increasing interest; and a true reflection of this is the company's clear strategic direction towards contributing to a decarbonized economy. For this reason, their knowledge in the field will be highly valued when it comes to integrating new members in the coming years.	<Not Applicable>	<Not Applicable>

C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Position or committee
Chief Executive Officer (CEO)

Climate-related responsibilities of this position
Developing a climate transition plan
Implementing a climate transition plan
Integrating climate-related issues into the strategy
Setting climate-related corporate targets
Monitoring progress against climate-related corporate targets
Assessing climate-related risks and opportunities
Managing climate-related risks and opportunities

Coverage of responsibilities
<Not Applicable>

Reporting line
Reports to the board directly

Frequency of reporting to the board on climate-related issues via this reporting line
More frequently than quarterly

Please explain
Sacyr's objectives regarding climate change have always been to convey, promote and disseminate sustainability as a part of the organization's identity. That is why the Sustainable Sacyr Plan is a key aspect for achieving our goals. Each area of the company must report their degree of progress in each of the actions to the Strategy, Innovation, and Sustainability Department which in turn reports the global progress to the Sustainability Committee which is overseen by the CEO and the Sustainability and Corporate Governance Commission. In December 2022 the global progress was 63% of the objectives indicating that we are steadily moving towards the complete fulfillment of the Plan, scheduled for 2025.

C1.3

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	Climate-related issues are considered a key factor for the future cross-wise sustainability of our operations, that is why, aiming to align our actions to the best practices and fulfilling our reduction objectives, Sacyr is offering monetary and no monetary incentives linked to climate performance, and strategic targets to technicians, managers and directors. In order to receive such incentives, the attainment of the established objectives is mandatory. The remuneration policy is, therefore, oriented towards the generation of value for the Company, seeking alignment with the interests of shareholders and long-term sustainability. The monetary incentives consist of a fixed remuneration based on: 1. Position on the Board 2. Characteristics of the directors 3. Involvement or not, as well as degree of responsibility within the different Committees. As an example, last year the Sustainability Committee provided 23,000 euros for the Chairman/President and 18,000 euros for the rest of vocals.

C1.3a

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Entitled to incentive
Chief Executive Officer (CEO)

Type of incentive
Monetary reward

Incentive(s)
Bonus – set figure
Shares

Performance indicator(s)
Achievement of climate transition plan KPI
Progress towards a climate-related target

Incentive plan(s) this incentive is linked to
Long-Term Incentive Plan

Further details of incentive(s)
The Board of Directors has approved a long-term incentive plan (the "ILP"), consisting of a Multiannual Bonus linked to the achievement of goals established in the Strategic Plan 2020-2025.

The ILP is a variable remuneration system, unbound, aimed at the management team (CEO), as well as the directors of the company who perform executive functions and has as objectives: i) To encourage the key personnel of the Company and with high potential (ii) Maximize the value of Sacyr and its subsidiary companies allowing the management team to benefit from the results of its management, linking it to the Strategic Plan (iii) Reward the permanence of the eligible management team and (iv)Offer

the eligible management team a remuneration element in line with the best market practices, and that supports the implementation of a remuneration policy with internal equity and external competitiveness.

The incentive will be paid 50 percent in cash and the other 50 percent in shares on the date on which the Board of Directors, at the proposal of the appointments and Remuneration Committee, determines this amount after analyzing the fulfilment of the objectives. The ILP is conditional on compliance with the EBITDA, BDI and Total Return for Shareholder objectives, established in the 2020-2025 Strategic Plan, and in which the company has at all times, and the individual performance of the beneficiary.

The incentive awarded to the CEOis therefore linked to targets such as emission reduction targets (specifically stated in the remuneration report: "reduction of CO2 emissions: 2.50%") through the following activities:

-Design and approval of the Climate Change Strategy, which addresses the challenges and opportunities, both in the area of mitigation (reduction of greenhouse gas emissions, GHG) and adaptation (impacts derived from climate change) in the company.

-Approval of the company's climate change risk maps.

Aside from the monetary reward allocated, this position also benefits from non-monetary incentives, such as recognition within the organization that helps to improve motivation and environmental performance, through interviews, videos, talks, etc.

Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
Sustainability objectives are a priority for the group, they are part of the strategic plan to ensure an optimum coherence and, consequently, are objectives of the Chairman and CEO. Indeed, the strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met.

At Sacyr we are acutely mindful of the relevance of climate change. Accordingly, we are committed to improving the governance and management of climate-related aspects in all our activities as stated in our Environmental Policy. To fulfil this commitment, we have established in our Strategic Plan 2021-2025 the goal of reducing our emissions across all our activities by at least 42% (Scopes 1 and 2) and 25% (scope 3) by 2030. This indicator is used to measure the variable economic incentive. Since pledging to reduce our climate impact, we have made great strides that position us as leaders in this field. Aware of the importance of investment in research and development, we have set ourselves the objective of doubling investment in innovation by 2025 to 16 million euros.

Entitled to incentive
Chief Operating Officer (COO)

Type of incentive
Monetary reward

Incentive(s)
Bonus – set figure
Shares

Performance indicator(s)
Progress towards a climate-related target

Incentive plan(s) this incentive is linked to
Long-Term Incentive Plan

Further details of incentive(s)
The Board of Directors has approved a long-term incentive plan (the "ILP"), consisting of a Multiannual Bonus linked to the achievement of goals established in the Strategic Plan 2020-2025.
The ILP is a variable remuneration system, unbound, aimed at the management team (CEO), (explained on the previous row).
The incentive will be paid 50 percent in cash and the other 50 percent in shares on the date on which the Board of Directors, at the proposal of the appointments and Remuneration Committee, determines this amount after analyzing the fulfilment of the objectives. The ILP is conditional on compliance with the EBITDA, BDI and Total Return for Shareholder objectives, established in the 2020-2025 Strategic Plan, and in which the company has at all times, and the individual performance of the beneficiary.
The incentive awarded to the COO, who sits on the Sustainability Committee and reports directly to the Chairman and CEO, is linked as well to strategical targets such as emission reduction targets (specifically stated in the remuneration report: "reduction of CO2 emissions: 2.50%") through the following activities:
-Relying key topics related to climate change to the Sacyr Management Committee. This is composed of the Chairman, GMs and CEO.
-Design and approval of the Climate Change Strategy, which addresses the challenges and opportunities, both in the area of mitigation (reduction of greenhouse gas emissions, GHG) and adaptation (impacts derived from climate change) in the company.
-Design and approval the company's climate change risk maps according to the Task Force on Climate-related Financial Disclosure (TCFD) recommendations.
Sustainability objectives are established in a way that is totally aligned with the company's Strategic Plan, to ensure an optimum coherence.
Aside from the monetary reward allocated, this position also benefits from non-monetary incentives, such as recognition within the organization that helps to improve motivation and environmental performance, through interviews, videos, talks, etc.

Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
Sustainability objectives are a priority for the group, they are part of the strategic plan to ensure an optimum coherence and, consequently, are objectives of the Chairman and CEO. Indeed, the strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met.

At Sacyr we are acutely mindful of therelevance of climate change. Accordingly, we are committed to improving the governance and management of climate-related aspects in all our activities as stated in our Environmental Policy. To fulfil this commitment, we have established in our Strategic Plan 2021-2025 the goal of reducing our emissions across all our activities by at least 42% (Scopes 1 and 2) and 25% (scope 3) by 2030. This indicator is used to measure the variable economic incentive. Since pledging to reduce our climate impact, we have made great strides that position us as leaders in this field. Aware of the importance of investment in research and development, we have set ourselves the objective of doubling investment in innovation by 2025 to 16 million euros.

Entitled to incentive
Other, please specify (Head of Quality, Environment and Energy)

Type of incentive
Monetary reward

Incentive(s)
Bonus – set figure
Shares

Performance indicator(s)

Progress towards a climate-related target

Incentive plan(s) this incentive is linked to
Long-Term Incentive Plan

Further details of incentive(s)
The Board of Directors has approved a long-term incentive plan (the “ILP”), consisting of a Multiannual Bonus linked to the achievement of goals established in the Strategic Plan 2020-2025.
The ILP is a variable remuneration system, unbound, aimed at the management team (CEO), as well as the directors of the company who perform executive functions and has as objectives: i) To encourage the key personnel of the Company and with high potential (ii) Maximize the value of Sacyr and its subsidiary companies allowing the management team to benefit from the results of its management, linking it to the Strategic Plan (iii) Reward the permanence of the eligible management team and (iv)Offer the eligible management team a remuneration element in line with the best market practices, and that supports the implementation of a remuneration policy with internal equity and external competitiveness.
The incentive will be paid 50 percent in cash and the other 50 percent in shares on the date on which the Board of Directors, at the proposal of the appointments and Remuneration Committee, determines this amount after analyzing the fulfilment of the objectives. The ILP is conditional on compliance with the EBITDA, BDI and Total Return for Shareholder objectives, established in the 2020-2025 Strategic Plan, and in which the company has at all times, and the individual performance of the beneficiary.

The incentive awarded to the Head of Quality, Environment and Energy is linked to strategical targets such as emission reduction targets (specifically stated in the remuneration report: "reduction of CO2 emissions: 2.50%”) through the following activities:

-Implementation of the strategy and implementation of emission reduction plans for the periods 2021-2025, 2025-2035, 2035 -2050, where emission reductions are quantified by period.

-Identifying and assessing risks and opportunities in relation to climate change

-Monitoring the resulting plans and coordinate the implementation within all relevant areas.

- Crosswise awareness in climate change risks and their management.

Sustainability objectives are established in a way that is totally aligned with the company's Strategic Plan, to ensure an optimum coherence.

Aside from the monetary reward allocated, this position also benefits from non-monetary incentives, such as recognition within the organization that helps to improve motivation and environmental performance, through interviews, videos, talks, etc.]

Explain how this incentive contributes to the implementation of your organization’s climate commitments and/or climate transition plan
Sustainability objectives are a priority for the group, they are part of the strategic plan to ensure an optimum coherence and, consequently, are objectives of the Chairman and CEO. Indeed, the strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met.

At Sacyr we are acutely mindful of therelevance of climate change. Accordingly, we are committed to improving the governance and management of climate-related aspects in all our activities as stated in our Environmental Policy. To fulfil this commitment, we have established in our Strategic Plan 2021-2025 the goal of reducing our emissions across all our activities by at least 42% (Scopes 1 and 2) and 25% (scope 3) by 2030. This indicator is used to measure the variable economic incentive. Since pledging to reduce our climate impact, we have made great strides that position us as leaders in this field. Aware of the importance of investment in research and development, we have set ourselves the objective of doubling investment in innovation by 2025 to 16 million euros.

Entitled to incentive
Other, please specify (Quality, Environment and Energy Management Team)

Type of incentive
Monetary reward

Incentive(s)
Bonus – set figure
Shares

Performance indicator(s)
Progress towards a climate-related target

Incentive plan(s) this incentive is linked to
Long-Term Incentive Plan

Further details of incentive(s)
The Board of Directors has approved a long-term incentive plan (the “ILP”), consisting of a Multiannual Bonus linked to the achievement of goals established in the Strategic Plan 2020-2025.
The ILP is a variable remuneration system, unbound, aimed at the management team (CEO), as well as the directors of the company who perform executive functions and has as objectives: i) To encourage the key personnel of the Company and with high potential (ii) Maximize the value of Sacyr and its subsidiary companies allowing the management team to benefit from the results of its management, linking it to the Strategic Plan (iii) Reward the permanence of the eligible management team and (iv)Offer the eligible management team a remuneration element in line with the best market practices, and that supports the implementation of a remuneration policy with internal equity and external competitiveness.
The incentive will be paid 50 percent in cash and the other 50 percent in shares on the date on which the Board of Directors, at the proposal of the appointments and Remuneration Committee, determines this amount after analyzing the fulfilment of the objectives. The ILP is conditional on compliance with the EBITDA, BDI and Total Return for Shareholder objectives, established in the 2020-2025 Strategic Plan, and in which the company has at all times, and the individual performance of the beneficiary.

The incentive awarded to the Quality, Environment and Energy Management Team is linked to strategical targets such as emission reduction targets through the following activities:

-Implementation of the strategy and implementation of emission reduction plans for the periods 2021-2025, 2025-2035, 2035 -2050, where emission reductions are quantified by period.

Sustainability objectives are established in a way that is totally aligned with the company's Strategic Plan, to ensure an optimum coherence.
Aside from the monetary reward allocated, this position also benefits from non-monetary incentives, such as recognition within the organization that helps to improve motivation and environmental performance, through interviews, videos, talks, etc.

Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
Sustainability objectives are a priority for the group, they are part of the strategic plan to ensure an optimum coherence and, consequently, are objectives of the Chairman and CEO. Indeed, the strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met.

At Sacyr we are acutely mindful of therelevance of climate change. Accordingly, we are committed to improving the governance and management of climate-related aspects in all our activities as stated in our Environmental Policy. To fulfil this commitment, we have established in our Strategic Plan 2021-2025 the goal of reducing our emissions across all our activities by at least 42% (Scopes 1 and 2) and 25% (scope 3) by 2030. This indicator is used to measure the variable economic incentive. Since pledging to reduce our climate impact, we have made great strides that position us as leaders in this field. Aware of the importance of investment in research and development, we have set ourselves the objective of doubling investment in innovation by 2025 to 16 million euros.

C2. Risks and opportunities

C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?
Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

	From (years)	To (years)	Comment
Short-term	0	5	The period corresponds with the years from 2020 to 2025, aligned with current Sacyr's Strategic Plan (from its release to its end date in 2025), which is why the company considers "short term" the years encompassed in that period.
Medium-term	5	10	The period corresponds with the years 2025 to 2030, aligned with the target year of our near-term SBT.
Long-term	10	30	The period corresponds with the years between 2030 and 2050 in order to encompass climate change projections towards our net-zero ambition.

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

Sacyr has develop and established a framework to assess, on a scale from low, medium, high and very high and based on probability and impact, the substantive financial and/or strategic impact on the business when identifying or assessing climate-related risks. The system considers aspects such as economic losses, cost overrun, health and safety, legal aspects, reputational issues, and delays on the delivery and their associated impacts, as all of them are considered to potentially affect and compromise the strategy and financial results of the company.

Sacyr can be clearly divided in three* very different business units (Engineering and infrastructures, Concessions and Services), reason why different thresholds (quantifiable indicator) have been defined for each one of them as neither volume of operations nor impact of the activities can be compared within them three. However, this is particularly relevant if an impact on the business affects our Concessions are (larger-scale projects), since this boosted our revenues to record levels. This considers 88% of our EBITDA.

We consider a risk has the potential to substantively impact our business in financial terms if it gets over High or Very high levels, which, referring to each of the business units individually means:

- Engineering and infrastructures: High (1.5M€ - 3M€), Very High (>3M€)

- Concessions: High (cost overrun between 5% - 10% of expected costs), Very High (cost overrun of more than 10% of expected costs)

- Services: High (300k€ - 1000k€), Very High (>1000k€)

C2.2

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered
Direct operations
Upstream
Downstream

Risk management process
Integrated into multi-disciplinary company-wide risk management process

Frequency of assessment
More than once a year

Time horizon(s) covered
Short-term
Medium-term
Long-term

Description of process
This is the 5th year that Sacyr identifies and assesses its climate-related risks using the TCFD methodology.

All the different types of risks are assessed together through an overall management structure via internal systems such as "My Risks" which allow us to determine whether a risk has the potential to substantively impact our business in financial terms (if it gets High/Very high levels). The relativization of the risks identified, including those related to climate change, is clearly shown in a risk matrix (pg 91 of our annual report), as well as in the successive risk sheets which, all in the same format of other type of risks, respond to a multi-disciplinary integration.

In the case of climate risks, the quantifiable input for this relativization comes from a clear relevant procedure (supported by “PG.01.09 Analysis of the context of the organization” and “PG.01.08 Risk analysis methodology” general company-wide procedures) that is in place:

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

This exercise takes place twice a year (February & September) and it studies the effects of climate change on the direct operations of the company along with stakeholders such as clients (downstream), analysts, investors, NGOs, employees, suppliers (upstream), etc. Within this analysis, the risk assessment is carried out on the basis of various physical and transitional climate scenarios.

The result of this study is a SWOT matrix from which the identified risks and opportunities are analyzed, assessed considering the activity and geographical area and managed according to the internal procedure aforementioned, which takes into account the following aspects:
• Internal: business model, human capital, resources, management system and processes, supply chain, legal environment, and unpredictable scenarios.
• External: legal environment, economic environment, supply chain, environmental factors, technological developments, social environment, political environment, and unpredictable scenarios.
A qualitative assessment is carried out then based on the probability of occurrence of each risk/opportunity and its impacts on Sacyr’s financial accounts to understand which of them could have a substantive financial or strategic impact. It assesses past conditions, implemented measures, impacts on annual accounts (changes in direct or indirect costs, income, expenditure or investment), performance potential and time horizon (short, medium, long), as well as any other additional observations. Additionally, since 2021, Sacyr also performs a quantitative analysis by using a tool for assessing the financial impact associated with physical risks related to climate change. This tool combines scientific data from the latest Assessment Report (AR6) of the IPCC with natural catastrophe risk layers (e.g. flood zones), based on 34 different models for shared socioeconomic pathways (SSPs), using the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with each asset’s estimated lifetime. The scenarios used were SSP1-2.6, SSP2- 4.5 and SSP5-8.5, which are from the Coupled Model Intercomparison Project Phase 6 (CMIP6) database.
In line with best practice in climate science, data are averaged over different time periods to account for interannual variability (natural variability of the climate system), thus allowing results to be analyzed according to the time horizons defined in our Climate Change Strategy (short 2025, medium 2030, long-term 2050).

A priority value is calculated for each one through an assessment of the probability of occurrence and the impact on the company's image, breach of contract, billing and internal costs. Thus, risks/opportunities are prioritized according to the need to act on them as trivial, tolerable, moderate, important or critical, identifying then those entailing a substantive financial or strategic impact.

Once climate-related risks and opportunities are identified and assessed, and depending on the result, the Sustainability Committee approves the acceptable level of risk and decides the specific managing method to each one of them. The possible managing methods are:
• Acceptance of the risk: assuming the risk.
• Avoidance of risk: eliminating or not continuing with the activity that causes the risk.
• Reduction of the risk: applying measures to reduce its probability of occurrence or its impact.
• Transfer or share of the risk: distributing the risk with other parties, e.g, through insurance or other contracts.

Acceptance of risk is the option chosen by default for those risks assessed as trivial, not incurring a substantive financial impact nor affecting the company’s strategy. In the case of tolerable or moderate risks, they can be accepted as well by establishing a follow-up on a regular basis in order to control they don’t evolve into a greater risk. Important or critical risks, that is, those above the acceptable risk value (those classified as high or very high), require establishing a detailed action plan with the goal of reducing or avoiding said risk. These action plans include actions to be carried out divided into milestones, assigned resources and managers, as well as a planning of their execution.

The Quality, Environment and Energy Department defines these action plans and subjects them to the approval of the Committee. These action plans are integrated into the Management System Plan. In some cases, the Committee may decide to assume the risk without establishing an action plan. In order to do so, they must justify their decision. However, it is not the common situation. The final expected risk reduction and the level of risk to be achieved are included on Sacyr’s risk map.

The current Climate Strategy includes focus areas for which several action plans have already been defined, having a direct impact on carbon management. An example of this is action line 2: Increasing the use of renewable/alternative energies.Nevertheless, identified risks and opportunities, its impact and the management and mitigation associated, can be seen in detail on the section 6.2.4 Climate risks and opportunities of our 2022 annual report, classified by type, business line affected, and time horizon.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	Current regulation is always included in our risk analysis as Sacyr is subject to different regulations since its activity is carried out in different countries, so it is of major importance to have them under control to ensure compliance. For this reason, and considering TCFD recommendations, two transitional scenarios have been analyzed. In this sense, current regulation regarding GHG emissions, infrastructure resilience, water management, and energy consumption among others has been analyzed to identify potential risks on Sacyr's activity. An example of current regulation risk that is being monitored by Sacyr is the reporting requirement of non-financial information according to the Spanish Law 11/2018 of 28 December on non-financial information disclosure which requested new features in environmental reporting. The law demands information on the current and foreseeable effects of the company's activities on the environment and, if applicable, on health and safety, environmental assessment or certification procedures; GHG emissions results and measures adopted to mitigate climate change, the resources dedicated to the prevention of environmental risks, among others. Even though Sacyr had already been covering this kind of reporting for several years now, it demanded an adjustment in procedures and even more exhaustive management of climate change issues.
Emerging regulation	Relevant, always included	Emerging regulation is always included in our risk analysis as Sacyr is subject to different regulation due to the fact that its activity is carried out in different countries, so it is of major importance to make sure our activities are aligned with upcoming legislative criteria in advance to ensure compliance once in force. For this reason, and considering TCFD recommendations, two transitional scenarios have been analyzed. Taking current regulation as a starting point, regulation needed to achieve a low carbon economy (restriction on GHG emissions, sustainable use of natural resources, etc) has been analyzed to identify potential risks on Sacyr's activity. An example of emerging regulation risk that is being monitored by Sacyr is the energy transition promoted by new initiatives such as the Green Deal of the EU which comes with several regulatory changes and possible regulations aimed at vehicle circulation, such as regulations on diesel and gasoline vehicles, for which we will need to gradually adapt our fleet; or the CSRD Directive, which will increase our reporting requisites and data collection. Regulations may vary significantly depending on the region and country being analyzed, this is why being able to adapt to such requirements in each country is imperative. These risks are included in the annual climate change risks and opportunities analysis.
Technology	Relevant, always included	Sacyr uses a wide variety of technology due to the broad spectrum of activities that it carries out. For this reason, technology risks such as the cost of low carbon technology or the risk to not being able to adapt to certain technology on time are analyzed. An example of technology risk that is being monitored by Sacyr is the need to substitute our large fleet of heavy construction machinery and those from our subcontractors, as well as products and services for those that emit less GHG emissions. These risks are included in the annual climate change risks and opportunities analysis. For example, in Spain, the facilities are affected by regulations (IPPC - Integrated Pollution Prevention and Control Directive), and mandatory incorporation of the best techniques available in some of the plants we operate, both for ourselves and as a service for our clients. Also on many occasions the purchase of low-emission vehicles for our working fleet is mandatory in some tenders, which commits us to be able to financially switch to new technology.
Legal	Relevant, always included	Sacyr is potentially subject to different legal claims since its activity is carried out in different countries. Legal aspects are sometimes considered in the regulation aspects of the climate related risks assessment. An example of a legal risk that is being monitored by Sacyr is the exposure to litigations related to climate change. These risks are included in the annual climate change risks and opportunities analysis. For example, in mining issues, some works that have almost been launched have been eventually canceled. Concessions show indeed greater awareness of companies about the risk of regulatory non-compliance. For example, in Mexico there was a suspension of activities in an asphalt plant, but no fines have been defined yet. Within this type, there are other risks evaluated such as the stricter emissions reporting obligation that may translate to fines or other repercussions in case that the company doesn't comply.
Market	Relevant, always included	Sacyr carries out its activity globally. For this reason, market related risks in regard to climate-issues such as changes in consumer behavior due to awareness, rise in fossil fuel prices are always considered in our risk and opportunities assessments. An example of a market risk that is being monitored by Sacyr is the potential increase in cost of raw materials due to changes in both supply and demand due to a higher awareness on climate change matters. These risks are included in the annual climate change risks and opportunities analysis. Another example would be, referring to our concessions business line, the existing demand of adaptation of infrastructures (e.g. highways) that incorporate new technologies like charging points to meeting the demand of the increasing number of electric and hybrid vehicles on the road. Fulfilling them appropriately gives us access to new growing markets.
Reputation	Relevant, always included	Sacyr carries out its activity globally in a wide spectrum of activities. For this reason, we analyze climate related reputational risks such as lack of transparency, particularly taking into account the increased concern for the environment among stakeholders. An example of a reputation risk that is being monitored by Sacyr is the general stigmatization of the sector, particularly referring to its construction activities. However, we are convinced of our transformational role and leadership ambition on the climate change fight, and this has been recognized externally as we have recently accomplished another milestone in our sustainability strategy by being recognized by the prestigious Sustainalytics ESG Risk Rating as the leader in sustainability in Spain's infrastructure sector, and fourth at a global level.
Acute physical	Relevant, always included	Sacyr is exposed to climate change in every geographic area where it carries out its activity. For this reason, and taking into account TCFD recommendations, two climate scenarios have been analyzed. In this sense, regionalized climate change projections on extreme weather events such as cyclones, droughts, and heat waves have been identified, assessing their potential impacts. Some examples of acute physical risk that are being monitored by Sacyr are landslides, wildfires, cyclones, and heavy rainfalls. These risks are included in the annual climate change risks and opportunities analysis. For example, in 2021 there have been several landslides registered in Colombia, that were caused due to heavy rainfall. As part of the risk management processes, the company has details of both the contingency measures and the prevention measures implemented. As another example, there have been work delays in Mexico due to these hazards which requires reprogramming of the contracts, although these costs are absorbed by the client. Work programs are carried out with low yields in the rainy seasons based on records of previous years and depending on the type of work and the region, indirect costs are determined according to each project.
Chronic physical	Relevant, always included	Sacyr is exposed to climate change in every geographic area where it carries out its activity. For this reason, and taking into account TCFD recommendations, two climate scenarios have been analyzed. In this sense, regionalized climate change projections for temperature rise, change in precipitation and sea level rise have been identified, and their potential impacts have been assessed. An example of chronic physical risk that is being monitored by Sacyr would be the change in water temperature registered throughout the year. Sacyr has a water desalination plant in Sohar (Oman), and due to the increase in temperature, there has been an increase in algae generation (harmful algal bloom). These risks are included in the annual climate change risks and opportunities analysis. As an example, in Mexico, due to increase of temperatures, personnel have suffered from heat stroke (for now, only isolated cases) who have had to stop working for some hours as per being significantly exposed to severe climate conditions. This may lead, for example, to reschedule works into cooler hours.

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier
Risk 1

Where in the value chain does the risk driver occur?
Direct operations

Risk type & Primary climate-related risk driver

Acute physical	Flood (coastal, fluvial, pluvial, groundwater)

Primary potential financial impact
Increased capital expenditures

Climate risk type mapped to traditional financial services industry risk classification
<Not Applicable>

Company-specific description
Landslides derived from the increased severity of extreme weather events have been identified as a potential physical risk for Sacyr. Huge amount of rainfall incur in a soil saturation that led to unstable ground in steep areas and significantly compromise the normal operation conditions. They are felt globally throughout the company, but more notoriously in Peru and Colombia, where we have operations of our three business areas and are positioned as one of the largest infrastructure private company in the country (1st in Colombia, where indeed, more of these events have already impacted us in the past -several per year-). In particular, based on our risk assessments and scenario analysis (RCP 2.6, 4.5, 8.5) carried out in 2022 we have concluded that landslides affect mainly our business areas of Engineering and Infrastructures and Concessions as they can damage and disrupt our assets and work (bridges, motorways, transport interchanges, etc.). They impact Sacyr mainly by causing delays in construction sites, increasing needs in slope maintenance and generally in road operations. These impacts cause interruptions in roads, affecting vehicle traffic and therefore reducing income. Also, maintenance costs increase due to an increment associated to drainage needs, construction and services.

Time horizon
Short-term

Likelihood
Likely

Magnitude of impact
Medium

Are you able to provide a potential financial impact figure?
Yes, an estimated range

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure – minimum (currency)
1500000

Potential financial impact figure – maximum (currency)
3750000

Explanation of financial impact figure
Based on historical events and previous experiences, we estimate that a delay of between 4 and 6 months (the estimated time it takes to return to normal operating conditions in the event of a severe landslide) could result in a 10 to 25% capital cost overrun on the amount initially planned.
Considering an average construction cost for a specific area potentially affected by a landslide (roundabout, road section, tunnel section, etc) of 15M euros, the financial impact that this type of disruption in its construction could entail would be in the range of 1.5M euros to 3.75M euros.
15,000,000€*10%=1,500,000€
15,000,000€*25%=3,750,000€

Cost of response to risk
9431341.9

Description of response and explanation of cost calculation
With the aim of improving our environmental performance, at Sacyr we carry out a series of environmental initiatives to reduce environmental risks, enhance climate-related opportunities, guarantee compliance with legal environmental requirements, the prevention of pollution, the adoption of energy-saving measures, the improvement of waste management and the increase of environmental training and awareness, among others.
Senior management has a deep involvement in the implementation of resulting actions from the Climate Change Strategy that the Group approved in 2020. It entails of a roadmap that establishes a common framework on climate management. These actions demonstrate Sacyr's gradual adaptation and determination in the fight against climate change.
Complementary to this new strategy, Sacyr assess and manages climate-related risks and opportunities six-monthly from a qualitative and qualitative perspective following the recommendations of the TCFD. This work includes response definition for each specific risk, including mitigation, adaptation and realization plans and measures.
Particularly regarding landslides, and with a special focus in Colombia, where we have lately suffered a few incidents (Pamplona Cúcuta highway, Rumichaca area in the frontier with Ecuador, among others), and Peru, our mitigation actions focus on: - Increase revegetation in the area of slope thanks to environmental management programmes, - and expansion of the content and scope of geological and geotechnical studies in landslide-prone areas. Additionally, we took out insurance policies to cover possible property damage and business interruption, which account for 7.3M€ for roads infraestructures.
Expenditure and investment in relation to these initiatives totalled more than 52.9M€ in 2022 (47M€ in 2021, 34M€ in 2020, 26M€ in 2019). This figure is the result of gathering the cost of waste and emissions treatment and restoration (18,384,956.84€) and the cost of environmental management (34,522,557.37€), which include ordinary and extraordinary expenditures. Disaggregating this figure by country and business area, particularly for our Colombia and Perú infrastructure and concessions operations, it encompasses 1,145,015.26 € (Colombia) and 986,326.64 € Perú).
We therefore consider that the cost of response is the sum of both mitigation actions and insurance:
1,145,015.26 € + 986,326.64 € + 7,300,000€ = 9,431,341.9 €.

Comment

C2.4

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?
Yes

C2.4a

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier
Opp1

Where in the value chain does the opportunity occur?
Direct operations

Opportunity type
Products and services

Primary climate-related opportunity driver
Development and/or expansion of low emission goods and services

Primary potential financial impact
Increased revenues resulting from increased demand for products and services

Company-specific description
The use of lower emissions sources of energy at a national level have been identified as a potential constructive opportunity for Sacyr. Infrastructures are increasingly framed in the strategic plans of countries against climate change, so it would be an opportunity to develop and invest in ideas that allow us to stand out over competitors.

Indeed, the new Spanish Climate Change and Energy Transition law (7/2021) stated that, by 2030, the penetration of renewable energy in final energy consumption should account for at least 42% and that the country has to operate through an electricity system with at least 74% of generation from renewable energy sources.
On this basis it's expected that renewable energy new infrastructures mean a potential source of projects and therefore revenues. This entails a great opportunity for Sacyr particularly regarding solar plants (up to +80-90% increase in revenue for this particular service), in which we have great experience, taking into account that the amount of photovoltaic power yet to be installed by 2030 to achieve the target is significantly big for a 10 years period.
As an example of this opportunity, that will be further materialized in the medium-term but from which we are already noticing some positive impacts, we have built, recently concluded, a photovoltaic plant in Badajoz, Spain for which we will as well be in charge of its operation and maintenance for two years, extendable for a further three. It is estimated to provide electricity to 140,000 households, or 350,000 people. The plant has a capacity of 263.73 MW, with 5,714 solar trackers and 648,000 solar panels on 563 hectares of installation, spread over five large areas, and is connected to the grid via a new electrical substation that is also part of the project. Its renewable energy generation will avoid the emission of a total of 211,564 tCO2 per year.

Time horizon
Medium-term

Likelihood
Very likely

Magnitude of impact
High

Are you able to provide a potential financial impact figure?
Yes, an estimated range

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure – minimum (currency)
110328179

Potential financial impact figure – maximum (currency)
165492268

Explanation of financial impact figure
According to the ambitious National Integrated Energy and Climate Plan (PNIEC) presented by the government in February 2019, the goal for Spain is to reach 30,000 megawatts of installed photovoltaic power by 2030. According to latest figures at a national scale (REE, december 2022), the installed solar power in Spain is about 19,348MW. This means that in the next 10 years it will have to be increased by 10,654 MWp. During 2021 Sacyr completed the construction of a solar photovoltaic plants in Valdecaballeros, Badajoz (Spain), with an installed power of 263,75 MWp (no plant completed in 2022). The green revenues of that year associated with solar energy amounted to 27,312,800 €, so we can estimate that, in our operations in Spain, if we consider a share of the upcoming new operations between 10% and 15%, this will lead to a potential impact figure of:
- Ratio revenues per MWp = 27,312,800 €/ 263,75 MWp=103,555.64€/MWp
- Conservative scenario of revenues for Sacyr = 103,555.64€/MWp*(10,654 MWp*10%)= 110,328,179€
- More aggressive scenario of revenues for Sacyr = 103,555.64€/MWp*(10,654 MWp*15%)= 165,492,268€
Therefore, potential revenues of this opportunity can range from over 110 M€ to over 165M€, depending on Sacyr's share of solar construction in the following 10 years.

Cost to realize opportunity
4477.33

Strategy to realize opportunity and explanation of cost calculation
From our beginnings, innovation always played a leading role in our business strategy. A strategy that evolved over the years from a focus on R&D, largely based on unique projects and "hallmarks", to more disruptive innovation – attractive added values that can help us making sure we succeed on tenders for the new work expected at national level by the Government plans. We expect to realize this opportunity in the short-medium term.

Activities related to research, development and innovation are carried out in all business areas of the group. Regarding in particular innovation in solar energy operations and activities, we are boosting the use of solar energy to replace diesel combustion engines in diesel combustion engines in auxiliary installations on our construction sites. As an example of innovation, we developed in 2019 the Aurora Project, an autonomous solar energy generation mobile unit which led to a reduction in the use of gasoil in the generation of electricity for our park. Great progress has been achieved as well in some of our desalination plants (EMMASA, Tenerife) in reducing the ratio of energy consumed per cubic metre of water from 9 kWh/m³ in the old distillation plants to the current levels of around 3 kWh/m³ by increasing our solar energy production from 21,000 m³/day to 28,800 m³/ day.

Sacyr invested in R&D development a total of 13.3M€ during 2022. Considering our total revenues in 2022 were 5,852M€, and those coming from solar energy totaled 1,970,025€, this leads to an estimated cost of realizing this opportunity of:
1,970,025€/5,852M€*13.3M€=4,477.33€

Comment

C3. Business Strategy

C3.1

(C3.1) Does your organization's strategy include a climate transition plan that aligns with a 1.5°C world?

Row 1

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

Publicly available climate transition plan
Yes

Mechanism by which feedback is collected from shareholders on your climate transition plan
We have a different feedback mechanism in place

Description of feedback mechanism
The Annual Remuneration Report, which directly links to the climate transition plan through the clear incentives established for the top management regarding emission reduction, is submitted for approval of our shareholders, who review it together with our Annual Integrated Report. As stated in our "Right of Information" documents, shareholders can ask questions and provide feedback in order to make an informed decision.
As the plan is ongoing and potentially continually adjusted, further feedback is expected to be requested and received from shareholders with certain frecuency.

Frequency of feedback collection
Annually

Attach any relevant documents which detail your climate transition plan (optional)
SACYR_2022_informe_de_sostenibilidad_04_EN (1)_compressed-2.pdf

Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world and any plans to develop one in the future
<Not Applicable>

Explain why climate-related risks and opportunities have not influenced your strategy
<Not Applicable>

C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	Yes, qualitative and quantitative	<Not Applicable>	<Not Applicable>

C3.2a

(C3.2a) Provide details of your organization's use of climate-related scenario analysis.

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Transition scenarios: IEA SDS	Company-wide	<Not Applicable>	This is the fifth year that a climate change risks analysis has been carried out at Sacyr considering the Task Force on Climate Financial Disclosure recommendations for our direct operations (considering our three business units, therefore company-wide). For this reason, and in accordance with climate scenario analysis recommendations, different scenarios were chosen. Note that the time horizon was chosen to encompass relevant changes in climate projections as well as the lifespan of the company's infrastructures. The study analyzed aside of physical risks, the following transitional scenario: The Sustainable development scenario developed by IEA. Assumptions were established in accordance with the scenarios and current and emerging regulations. In coherence with this scenario, in Spain, according to the released Law on Climate Change, a strong disbursement of € 200,000M is foreseen in the next 10 years, with the participation of companies from the industry, energy and construction sectors. As actions to be highlighted related to our activity (mainly in its construction BU), it is emphasized that the rehabilitation of at least 100,000 homes/ year will be encouraged to promote energy efficiency and before 2050 the Government will promote the rehabilitation of public and private buildings. Also, the Law on Sustainable Economy mentions renewable energies and energy efficiency as subject to the "promotion of productive sectors linked to science and innovation and greater capacity for internationalization" related to environmental protection, all of them areas in which Sacyr carries out its activity. Indeed, a high percentage of Sacyr's activity is eligible under the EU Taxonomy as stated on question 3.5a, proving a substantial contribution to climate change mitigation, aligned with limiting the increase in temperature to 1.5ºC. Transparency, environmental taxation, electric or hybrid vehicles are other factors subject to have an impact on Sacyr.

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Physical climate scenarios: RCP 4.5	Business division	<Not Applicable>	This scenario was chosen from the Coupled Model Intercomparison Project Phase 6 (CMIP6) database in accordance with climate scenario analysis recommendations by the TCFD. The study covered Sacyr Concessions' project exposure, including current natural catastrophe modelling results and the future impact of physical climate risk assessed using a comprehensive tool. Output from the sixth phase of the Coupled Model Intercomparison Project (CMIP6), which sets the foundation for the IPCC AR6 report, forms the foundation of named Climate Risk Scores. To account for inter-model variability, model output of several GCMs has been used in our assessment in an ensemble approach. 34 were considered using the highest resolution and most advanced climate projections available, including ACCESS-CM2, CMCC-CM2-SR5, GFDL-ESM4, HadGEM3-GC31-LL, MPI-ESM1-2-LR, NorESM2-LM, among them. The Climate Risk Score is defined by scores reflecting chronic changes in average and extreme precipitation score, sea level rise score and changes in average and extreme temperatures as well as changes in precipitation score. These scores can be used to reflect qualitatively acute physical climate risk. Investments made on each projects help us so far in quantifying the loss of profit in case the risk materialized. Time horizon was chosen to encompass relevant changes in climate projections as well as the lifespan of the company's infrastructures. Risks in each scenario are assessed for different time horizons (2030, 2050, 2085), depending on the durability of the concession. We chose to focus on Concessions, being the projects with the longest contractual duration because the anthropogenic contribution to climate change usually manifests itself after 1-2 decades, after which it can be differentiated from natural climate variability therefore useful for evaluating our performance in them. The rest of our project usually last for significantly less time so a long-term analysis would not lead to such applicable output. The scenario RCP 4.5 shows a scenario in which important mitigation actions are carried out and, therefore, a peak of atmospheric emissions is reached around the year 2040 that begin to decrease afterwards. RCP 4.5 was chosen to portray a low emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon.
Physical climate scenarios: RCP 8.5	Business division	<Not Applicable>	This scenario was chosen from the Coupled Model Intercomparison Project Phase 6 (CMIP6) database in accordance with climate scenario analysis recommendations by the TCFD. The study covered Sacyr Concessions' project exposure, including current natural catastrophe modelling results and the future impact of physical climate risk assessed using a comprehensive tool. Output from the sixth phase of the Coupled Model Intercomparison Project (CMIP6), which sets the foundation for the IPCC AR6 report, forms the foundation of named Climate Risk Scores. To account for inter-model variability, model output of several GCMs has been used in our assessment in an ensemble approach. 34 were considered using the highest resolution and most advanced climate projections available, including ACCESS-CM2, CMCC-CM2-SR5, GFDL-ESM4, HadGEM3-GC31-LL, MPI-ESM1-2-LR, NorESM2-LM, among them. The Climate Risk Score is defined by scores reflecting chronic changes in average and extreme precipitation score, sea level rise score and changes in average and extreme temperatures as well as changes in precipitation score. These scores can be used to reflect qualitatively acute physical climate risk. Investments made on each projects help us so far in quantifying the loss of profit in case the risk materialized. Time horizon was chosen to encompass relevant changes in climate projections as well as the lifespan of the company's infrastructures. Risks in each scenario are assessed for different time horizons (2030, 2050, 2085), depending on the durability of the concession. We chose to focus on Concessions, being the projects with the longest contractual duration because the anthropogenic contribution to climate change usually manifests itself after 1-2 decades, after which it can be differentiated from natural climate variability therefore useful for evaluating our performance in them. The rest of our project usually last for significantly less time so a long-term analysis would not lead to such applicable output. The scenario RCP 8.5 shows a Business-as-Usual scenario, in which GHG emissions would continue to increase in the order of 4-5°C by 2100. It is the worst possible and it was chosen to portray a high emissions scenario using official climate projections of all the main countries were Sacyr operates for the medium-term time horizon.
Physical climate scenarios: RCP 2.6	Business division	<Not Applicable>	This scenario was chosen from the Coupled Model Intercomparison Project Phase 6 (CMIP6) database in accordance with climate scenario analysis recommendations by the TCFD. The study covered Sacyr Concessions' project exposure, including current natural catastrophe modelling results and the future impact of physical climate risk assessed using a comprehensive tool. Output from the sixth phase of the Coupled Model Intercomparison Project (CMIP6), which sets the foundation for the IPCC AR6 report, forms the foundation of named Climate Risk Scores. To account for inter-model variability, model output of several GCMs has been used in our assessment in an ensemble approach. 34 were considered using the highest resolution and most advanced climate projections available, including ACCESS-CM2, CMCC-CM2-SR5, GFDL-ESM4, HadGEM3-GC31-LL, MPI-ESM1-2-LR, NorESM2-LM, among them. The CRS is defined by scores reflecting chronic changes in average and extreme precipitation score, sea level rise score and changes in average and extreme temperatures as well as changes in precipitation score. These scores can be used to reflect qualitatively acute physical climate risk. Investments made on each projects help us so far in quantifying the loss of profit in case the risk materialized. Note that the time horizon was chosen to encompass relevant changes in climate projections as well as the lifespan of the company's infrastructures. Risks in each scenario are assessed for different time horizons (2030, 2050, 2085), depending on the durability of the concession. We chose to focus on Concessions, being the projects with the longest contractual duration because the anthropogenic contribution to climate change usually manifests itself after 1-2 decades, after which it can be differentiated from natural climate variability therefore useful for evaluating our performance in them. The rest of our project usually last for significantly less time so a long-term analysis would not lead to such applicable output. RCP 2.6 describes the best-case scenario, with stringent mitigation efforts to halve Greenhouse Gas (GHG) emissions by 2050 in order to keep global warming below 2°C. Only RCP 2.6 is in line with the 2015 Paris agreement.

C3.2b

(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Row 1

Focal questions

The exploration and anticipation of future challenges and opportunities, including the assessment of potential long-term impacts and a focus on the organization's areas of opportunity is the reason behind the climate-related analysis that Sacyr has conducted, which will be further develop in the coming years.

Future risks were assessed using a comprehensive tool based on 34 different models for shared socioeconomic pathways (SSPs), using the highest resolution and most advanced climate projections available in the existing range of future scenarios compatible with each asset's estimated lifetime, including current natural catastrophe modelling results and the future impact of physical climate risk. Output from the sixth phase of the Coupled Model Intercomparison Project (CMIP6), which sets the foundation for the IPCC AR6 report, forms the foundation of named Climate Risk Scores. To account for inter-model variability, model output of several GCMs has been used in our assessment in an ensemble approach. The models considered include ACCESS-CM2, CMCC-CM2-SR5, GFDL-ESM4, HadGEM3-GC31-LL, MPI-ESM1-2-LR, NorESM2-LM, among others.

The Climate Risk Score is defined by scores reflecting chronic changes in average and extreme precipitation, sea level rise and changes in average and extreme temperatures as well as changes in precipitation. These scores can be used to reflect acute physical climate risk.

Based on the Climate Risk Score, the aim was to understand the risk exposure of Sacyr's projects with the longest contractual duration, that are concessions. This is because, in the climate models used, the anthropogenic contribution to climate change usually manifests itself after 1-2 decades, after which it can be differentiated from natural climate variability. Therefore, the focus of the future risk assessment is based on the year 2050, where there is a clear differentiation between natural variability and the impact of human activity, being then able to respond to the main focal questions:
• "Which of our areas of operation (of our long-term projects) will be significantly affected by climate change in the future?"
• "How much investment is under risk?"

The identified climate hazards were therefore assessed based on both temporal and spatial distribution patterns, highlighting the 10 most exposed projects for each risk according to CRS scores along with their investment value. Three different IPCC scenarios are used to calculate them: RCP 2.6, 4.5 and 8.5.

The analysis performed is consistent with TCFD disclosure standards, as the methodologies employed are fully transparent and well documented.

Results of the climate-related scenario analysis with respect to the focal questions

Main results - investment:
• Europe & South America account for more than 96% (B€17.2) of Sacyr's total value of projects. Investments in Chile & Italy stand out. Locations with a project value >500M€ represent almost 88% of all projects.
• In the medium scenario (RCP 4.5) 60% of the portfolio moves from low to medium extreme temperature score values in 2050.
• For the precipitation score, 3.3% of the portfolio moves from low to medium/high score, while for sea level rise it's 2%.
• Drought has been identified as a key current risk profile, followed by flooding caused by torrential rains.
• Across the portfolio extreme temperature scores are increasing more significantly than precipitation & sea level rise scores are the lowest.
• The sea level rise scores show the lowest increase based on a static portfolio as most projects are located far from the coast.
• The climate risk score indicates the most significant risk in the extreme temperature score compared to the precipitation & sea level rise score for the projects as a whole. However given the nature of the concessions (i.e. physical projects rather than activities related to e.g. power generation or agriculture) this increase in temperature exposure is less of a concern compared to changes in precipitation patterns & sea level rise.
Main results - areas:
• The extreme temperature score shows climate hotspots in South America (Chile, Colombia & Peru) and Southern Europe (Italy, Spain & Portugal). For the numbered project locations the risk of heat waves & water scarcity is clearly expected to increase.
• The precipitation score indicates a large clustering of project values associated with higher future exposure to modelled rainfall in Western/Central Europe (especially Ireland) & South America, mainly in Brazil & Colombia (where we had already suffered impacts). In summary based on the current risk view & the results of the climate risk score, floods, especially in South America together with increased droughts there and in Europe, represent the greatest current & future risks for Sacyr Concessions. Nevertheless, in 2030 most projects have a score close to zero. In 2050 and later in 2085, there is a clear shift in the portfolio towards higher values, which is more pronounced for the more aggressive RCP scenarios.

The conclusions from the study are considered as a performance indicator of Sacyr's Climate Change Strategy and in other corporate decisions (acquisitions and divestments (e.g. shares in petrol company)).
Based on these results, some action lines have been improved, namely under "Reducing climate vulnerability":
6.1 Awareness and definition of the protocol for the elaboration of climate scenarios in the risk analysis of each new project (including economic estimation of impact before and after mitigation).
6.2 Definition of the protocol for the detection and management of critical infrastructure.
6.3 Study of the vulnerability of our infrastructure to climate change effects.

C3.3

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	Sacyr is committed to reducing the climate risks that its products and services may generate, as well as strengthening opportunities in order to provide resilient product and services to future market and climate conditions and therefore secure the continuity of the business in the medium and long term. This is why the use of recycled material has taken such relevance in Sacyr strategy. The incorporation of recycled materials according to demand, competitive pricing and customer requirements is listed as a current opportunity in the annual report. Sacyr's business division called Sacyr Green has as an objective, to develop emerging and innovative businesses around sustainability with topics that revolve around circular economy and energy efficiency, entailing an attractive service line for new and existing customers. One of the most significant decisions made in this regard was driven part of our sale focus to the use of old tires in road construction, being one of this division's main innovations the RARx, a hightech additive made from ELT rubber powder (approximately 60% of its composition). This product signals an evolution of the technologies existing to date in asphalt mixtures, by incorporating rubber powder from end-of-life (ELT) tires. This type of recovery in construction allows the use of a large amount of waste, providing a solution for the current problem that entails the management of the huge number of tires generated in Spain yearly. It also reduces the use of natural resources needed for the construction of roads and landfills. The magnitude of impact could be quantified as the revenues that these products and services represent for the company. As part of Sacyr's commitment, it is imperative to have a strategic vision based on asset diversification in terms of both asset location and type. This should come alongside the development of new products and services through innovation. (Horizon: medium and long term)
Supply chain and/or value chain	Yes	Sacyr has also taken into consideration value chain risks and opportunities for the implementation of their strategy. Climate risks, such as extreme weather events, may affect Sacyr's supply chain due to delays in the provision of materials. For example, landslides are increasingly already occurring due to heavy or persistent rain, especially in Colombia or Peru. In these occasions, Sacyr has experienced delays in the completion of projects. In order to mitigate the risk of delays, Sacyr has identified the opportunity of using more efficient production and distribution processes, and reducing costs associated with such processes. Another opportunity identified is the use of new and more efficient technology throughout the value chain, this can represent a reduction of resource consumption, that would also reduce associated costs. The magnitude of impact could be quantified as the losses due to delays in projects' timetables. Taking into account this is a problem we may face again in the short term, our most substantial decision made in this regard was developing stronger eventuality plans for constructions in those areas and always secure back-up suppliers. (Horizon: medium-term)
Investment in R&D	Yes	Sacyr carries out R&D initiatives considering the new realities of climate change, in order to come up with solutions to reduce risks and strengthen opportunities in the short, medium and long term. Probably the most substantial decision made in this regard was the launch in 2018 of the company-wide initiative Sacyr Circular through which employees were able to submit ideas to promote the efficient use of natural resources, as well as the use of materials' flows, energy and waste to generate more profitable and sustainable businesses. In 2019, we carried out the search for solutions to implement the winning project of the 2018 edition of the campaign, and in March 2020 we created a circular projects catalogue. The company is indeed currently integrating the new lines of the Spanish Circular Economy Strategy to continue transforming its development and growth model into an innovative, competitive, and sustainable model. Accordingly, it is worth noting that 71% of our innovation projects currently have a sustainable approach. Sacyr was indeed awarded the 2022 National Innovation and Design Prize in the Large Company category. The Ministry of Science and Innovation recognized our business model based on innovation and a new approach to rolling out infrastructures and services. For example, as part of the opportunities identified, an investment was made during 2022 to modernize our facilities to contribute to the circular economy. The Miramundo recycling plant in Cadiz was enhanced to increase its efficiency including the creation of a glass sorting and recovery line and the implementation of a separate treatment line for the organic waste. Sacyr has a big commitment to open innovation, and this is translated to two major initiatives: Sacyr Ingenium, a collective intelligence platform for employees, and Sacyr iChallenges, this is aimed at solving the business challenges posed by the company (open innovation). The number of employees involved in innovation projects is 267 reaching an investment in R&D >13.3M€ (10.5 in 2021), which means that 12% of our net profit is reinvested in innovation. During 2022, for example, we presented a challenge to boost waste recovery from the development of new industries, focusing on renewable energy and flows of existing materials not efficiently treated, such as plastics and textiles (Horizon: short, medium and long term)
Operations	Yes	Sacyr is exposed to a wide variety of climate-related risks and opportunities inherent to the different activities that the company carries out throughout its business areas, as well as the diverse geographical areas where it operates. During operations, the company experiences impact derived from climate-related risks such as delays and needs for reconstruction due to extreme weather event. By this means, we aim to decarbonize our operations, mitigate risks not only for ourselves but third parties and contribute globally to the climate change fight. However, climate issues also pose opportunities for new operations and contracts in the medium term, in fact, the most substantial strategic decision recently taken relates to an upcoming renewable energies business unit that is starting its operations. Sacyr has identified yet another opportunity by implementing the replacement of vehicles that consume energy from fossil fuels with vehicles that run on renewable energy. The magnitude of the impact could be quantified as the cost of implementing mitigation and adaptation measures in operations, and the revenues obtained from new operations derived from climate-related opportunities. (Horizon: medium term)

C3.4

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Revenues Direct costs Capital expenditures Capital allocation Acquisitions and divestments Assets	For Sacyr, climate change not only entails risks, but offers as well major opportunities for the growth, development and competitiveness of its business. Each of the risks and opportunities identified is classified not only by type of risk/opportunity according to TCFD recommendations and the area of the company affected, but also by the type of financial impact: direct costs, indirect costs, revenues or expenditure/investment, which helps us drive action towards its mitigation or realization. The company has set out the Planet Ambition with the aim of responding to the most urgent environmental challenges, following the path already set since the company's beginnings and as a key factor within the current business strategy. Indeed, the strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met, therefore climate-related risks and opportunities have influenced our short-medium term financial planning. i) Revenues (Horizon: short-term) The increasing need for low carbon products and services, as well as efficient and sustainable infrastructures allow us to access to new contracts and an increase in revenues. The magnitude of the impact could be quantified as the revenues obtained from low carbon products and services offered as a response to climate related issues. In 2021, our commitment was also made evident following the creation of a new division called Sacyr Green, as a commitment to emerging, innovative and sustainable businesses with a focus on the circular economy and energy efficiency. As an example, a major contract was awarded in 2021 in Chile: “Buin-Paine” hospital construction (P3) in Maipo (200 beds and 9 pabillions), which it couldn’t have been awarded to Sacyr if we hadn’t been able to guarantee a sustainable building method, critical on their requirements. ii) Assets, acquisitions and divestments, capital expenditures, capital allocation (Horizon: medium-term) Moreover, Sacyr analyses climate-related risks and opportunities in the study of new acquisitions and divestments, influencing capital allocations and capital expenditures. Indeed, physical climate risks have a clear potential impact on Sacyr’s type of assets, so climate-related issues are always considered both for existing and potential new infrastructures. In accordance with the above, Sacyr has set a growth strategy based on projects related to the integral water cycle, circular economy and renewable energy generation, for which we have created Sacyr Renewable Concessions business line, boosting investments in, for example a desalination plant that has its own renewable energy supply (Perth, Australia). A company-wide Integrated Risk Management System (IRMS) is implemented in big projects -considering its size and its financial amount-, and it defines the identification and assessment of risks of different nature related to these projects. This evaluation process includes the following elements of analysis: category and description of the risk, classification into threat or opportunity, responsible actor for its evaluation, evaluation result (probability, impact and level of priority), economic estimation of the impact both before and after mitigation, as well as planning (including financial planning) of the actions associated with its mitigation. iii) Direct costs (Horizon: short-term) Regarding direct costs, climate change consequences such as increase in temperatures or extreme weather events, as well as emerging regulation such as severing energy consumption, influence Sacyr’s operating costs due to delays and repairs of damages caused. However, the company has insurance policies that cover some climate events. In 2021, Sacyr indeed renewed its international Corporate Environmental Civil Liability insurance program to cover all Group subsidiaries. This environmental civil liability insurance program sufficiently complies with the qualitative and quantitative requirements set out in the laws applicable in each country, and the compensation limit for the Insurance Program is €40 million per loss event, and €75 million per policy term.

C3.5

(C3.5) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
Row 1	Yes, we identify alignment with both our climate transition plan and a sustainable finance taxonomy	At both the company and activity level

C3.5a

(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization’s climate transition.

Financial Metric
CAPEX

Type of alignment being reported for this financial metric
Alignment with a sustainable finance taxonomy

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Objective under which alignment is being reported
Total across all objectives

Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)
77170905

Percentage share of selected financial metric aligned in the reporting year (%)
8.5

Percentage share of selected financial metric planned to align in 2025 (%)
40

Percentage share of selected financial metric planned to align in 2030 (%)
75

Describe the methodology used to identify spending/revenue that is aligned
Aware that the current economic model is in the process of transition towards a decarbonized economy, at Sacyr we face the global challenges posed by the current environment as an active part of the solution.

We see the EU Taxonomy as a tool that allows us to continue advancing in the transformation of our business model, in line with our commitment to sustainability as

embodied in our 2021-2025 Strategic Plan and the Sacyr Sustainable Action Plan.

Through our strategic priorities, their implementation allows us to redirect capital flows towards more sustainable businesses, identifying new investment opportunities. Likewise, the existence of a common classification provides us with greater transparency in internal management and communication, measuring the sustainability of our business in relation to the substantial contribution of our activities to sustainable development and the generation of value, both for society and for the rest of our stakeholders.

Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

1. Identification and analysis of the Group's activities.
Companies have been identified whether, on the basis of their corporate purpose, they could fit into the activities potentially eligible for Taxonomy. Due to the structure of the Sacyr Group, those companies that carry out different types of activities have been analyzed down to the minimum level of management, where appropriate, contract or project in order to individually assess the activity itself and therefore its eligibility.

2. Accounting metrics.

• INCN, has been calculated as the share of net turnover derived from products or services, including intangibles, associated with economic activities that comply with the taxonomy (numerator), divided by net turnover (denominator).
• CapEX, covers additions to tangible and intangible assets during the relevant financial year before depreciation, amortization and any revaluations for the relevant financial year, excluding changes in fair value.

One of the Group's main activities is related to the transportation sector, representing more than half of Sacyr's eligible activity. In addition, through companies such as Sacyr Facilities, we also undertake projects for the renovation, maintenance and repair of facilities with the aim of making them more efficient (insulation, energy efficiency, photovoltaic panels, recharging points, etc). Lastly, the portfolio of potentially eligible activities is completed with healthcare and social services, mainly provided by Sacyr Social, activities related to the generation of renewable energy (biomass plants, solar parks, photovoltaic parks, etc) and the construction and maintenance of electrical substations (Sacyr Concesiones Renovables) and, to a lesser extent, the development of IT.

The analysis shows that 84.1% of the Sacyr Group's turnover and 87.9% of its CapEX are eligible and 36.8% of its turnover and 8.5% of the CapEX are Taxonomy-eligible and aligned. Consistent with the previous year, these figures ratify the enormous potential of our business model, present in key sectors for the global economy and which can contribute significantly to reducing GHG emissions, and are cemented by means of the alignment of the contribution to climate change mitigation made by the Sacyr Group's activities.

Financial Metric
Revenue/Turnover

Type of alignment being reported for this financial metric
Alignment with a sustainable finance taxonomy

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Objective under which alignment is being reported
Total across all objectives

Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)
2153434432

Percentage share of selected financial metric aligned in the reporting year (%)
36.8

Percentage share of selected financial metric planned to align in 2025 (%)
50

Percentage share of selected financial metric planned to align in 2030 (%)
75

Describe the methodology used to identify spending/revenue that is aligned
Aware that the current economic model is in the process of transition towards a decarbonized economy, at Sacyr we face the global challenges posed by the current environment as an active part of the solution.

We see the EU Taxonomy as a tool that allows us to continue advancing in the transformation of our business model, in line with our commitment to sustainability as embodied in our 2021-2025 Strategic Plan and the Sacyr Sustainable Action Plan.

Through our strategic priorities, their implementation allows us to redirect capital flows towards more sustainable businesses, identifying new investment opportunities. Likewise, the existence of a common classification provides us with greater transparency in internal management and communication, measuring the sustainability of our business in relation to the substantial contribution of our activities to sustainable development and the generation of value, both for society and for the rest of our stakeholders.

Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

1. Identification and analysis of the Group's activities.
Companies have been identified whether, on the basis of their corporate purpose, they could fit into the activities potentially eligible for Taxonomy. Due to the structure of the Sacyr Group, those companies that carry out different types of activities have been analyzed down to the minimum level of management, where appropriate, contract or project in order to individually assess the activity itself and therefore its eligibility.

2. Accounting metrics.

• INCN, has been calculated as the share of net turnover derived from products or services, including intangibles, associated with economic activities that comply with the

taxonomy (numerator), divided by net turnover (denominator).
• CapEX, covers additions to tangible and intangible assets during the relevant financial year before depreciation, amortization and any revaluations for the relevant financial year, excluding changes in fair value.

One of the Group's main activities is related to the transportation sector, representing more than half of Sacyr's eligible activity. In addition, through companies such as Sacyr Facilities, we also undertake projects for the renovation, maintenance and repair of facilities with the aim of making them more efficient (insulation, energy efficiency, photovoltaic panels, recharging points, etc). Lastly, the portfolio of potentially eligible activities is completed with healthcare and social services, mainly provided by Sacyr Social, activities related to the generation of renewable energy (biomass plants, solar parks, photovoltaic parks, etc) and the construction and maintenance of electrical substations (Sacyr Concesiones Renovables) and, to a lesser extent, the development of IT.

The analysis shows that 84.1% of the Sacyr Group's turnover and 87.9% of its CapEX are eligible and 36.8% of its turnover and 8.5% of the CapEX are Taxonomy-eligible and aligned. Consistent with the previous year, these figures ratify the enormous potential of our business model, present in key sectors for the global economy and which can contribute significantly to reducing GHG emissions, and are cemented by means of the alignment of the contribution to climate change mitigation made by the Sacyr Group's activities.

C3.5b

(C3.5b) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Economic activity
Electricity generation using solar photovoltaic technology

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
1970025

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Electricity generation from wind power

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
38412378.3

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0.7

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
146621.1

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Electricity generation from geothermal energy

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
2311728.6

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
11173.1

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Electricity generation from bioenergy

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
258865.3

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Transmission and distribution of electricity

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
541927.2

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Construction, extension and operation of water collection, treatment and supply systems

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
107016993.8

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
1.8

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
6098837

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0.7

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Construction, extension and operation of waste water collection and treatment

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
62096673.7

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
1.1

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
3855246.6

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0.4

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Collection and transport of non-hazardous waste in source segregated fractions

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
255527487.7

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
4.4

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
24428728.2

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
2.7

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Anaerobic digestion of bio-waste

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
5349263.1

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0.1

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
24466

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Composting of bio-waste

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
49379441.9

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0.8

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
2034297.8

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0.2

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Material recovery from non-hazardous waste

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)

Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
29087303.6

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0.5

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
1164311.3

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0.1

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Infrastructure for personal mobility, cycle logistics

Taxonomy under which information is being reported

EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
101119571.6

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
1.7

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
16911547.6

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0.1

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

of Human Rights.

Economic activity
Infrastructure for rail transport

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
738696085.3

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
12.6

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
2298964.1

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0.3

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met

Yes

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

Economic activity
Please select

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
25364779.7

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0.4

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Infrastructure enabling low carbon water transport

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
14854943.4

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0.3

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
146454.5

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Low carbon airport infrastructure

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
174211055.7

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
3

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
19831981.8

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
2.2

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation

and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Construction of new buildings

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
541788433.1

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
9.3

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution

Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Renovation of existing buildings

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
62656.4

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Transitional activity
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Installation, maintenance and repair of renewable energy technologies

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
537254.1

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
31352.9

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

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

<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation
Activity enabling adaptation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Data-driven solutions for GHG emissions reductions

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
530683.6

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
26692.5

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
100

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
0

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Close to market research, development and innovation

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
141589.9

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)

<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Transitional activity
Activity enabling mitigation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mProfessional services related to energy performance of buildingsitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Professional services related to energy performance of buildings

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
Turnover

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
3369666.2

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
0.1

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
100

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
0

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Activity enabling mitigation
Activity enabling adaptation

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

Economic activity
Residential care activities

Taxonomy under which information is being reported
EU Taxonomy for Sustainable Activities

Taxonomy Alignment
Taxonomy-aligned

Financial metric(s)
CAPEX

Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year
<Not Applicable>

Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)
89142.9

Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year
0

Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year
100

Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)
<Not Applicable>

Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year
<Not Applicable>

Type(s) of substantial contribution
Own performance

Calculation methodology and supporting information
Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

Technical screening criteria met
Yes

Details of technical screening criteria analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Do no significant harm requirements met
Yes

Details of do no significant harm analysis
Climate change mitigation, Climate change adaptation, Water and marine resources, Circular economy, Pollution, Biodiversity and ecosystems

Minimum safeguards compliance requirements met
Yes

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

C3.5c

(C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 2022 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

We see the EU Taxonomy as a tool to continue advancing in the transformation of our business model, tackling global challenges as an active part of the solution, and in line with our commitment to sustainability as embodied in our 2021-2025 Strategic Plan and the Sacyr Sustainable Action Plan.

Uncertainties concerning the application of the EU Taxonomy Regulation have increased compared to the previous year, as new, somewhat ambiguous provisions have been included, with scope for interpretation, which have been discussed at different national and European sector associations, in terms of both eligibility and alignment. Moreover, legislation is currently being developed to cover outstanding environmental objectives, subject to periodic review.

Likewise, the following considerations have been applied due to the interpretability of the eligibility descriptions in the Delegated Acts:

• Integral water cycle projects that include water collection, purification and distribution (taxonomic activity 5.1/5.2) and waste water collection and treatment (taxonomic activity 5.3/5.4), in order to avoid false accounting, have been included in taxonomic activity 5.1/5.2 or 5.3/5.4, depending on which is the main activity of the work/project and/or service.

• Based on the description of activity 6.13 ("Construction, modernization, maintenance and operation of infrastructures for personal mobility"), the activity related to street maintenance and cleaning has been considered as eligible.

• Activity 6.15, associated with Infrastructure enabling low-carbon road transport and public transport, has been considered eligible because of its potential to contribute to climate change mitigation by facilitating the transport of zero-emissions vehicles and incorporating solutions to significantly cut emissions from polluting vehicles. In this regard, inclusion of the qualifier "hypo-carbonic", as also included in other taxonomic activities such as 6.16. and 6.17., will determine the fulfillment of the technical selection criteria to gauge whether the activities are aligned, but is not a condition for assessing eligibility per se. This approach was used for the analysis in 2021 and was maintained for this year's eligibility screening. With a view to alignment, given the ambiguity and interpretability of the technical criteria for this category, and pending clarification from the European Commission, a prudent approach has been adopted, reporting zero alignment percentage for eligible projects in this activity, with the exception of urban transport interchange P3 contracts. Thus, we are able to create a solid foundation on which to build and improve in the years to come.

Further development of the standard (potential changes or FAQs from the European Commission), sector-specific positions, implementation guidelines, and the future publication of the remaining environmental objectives could ultimately change our current analysis. In that case, Sacyr would update the results reported in 2022 accordingly.

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?
Absolute target

C4.1a

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number
Abs 1

Is this a science-based target?
Yes, and this target has been approved by the Science Based Targets initiative

Target ambition
1.5°C aligned

Year target was set
2021

Target coverage
Company-wide

Scope(s)
Scope 1
Scope 2

Scope 2 accounting method
Market-based

Scope 3 category(ies)
<Not Applicable>

Base year
2020

Base year Scope 1 emissions covered by target (metric tons CO2e)
119657.23

Base year Scope 2 emissions covered by target (metric tons CO2e)

290433.97

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year total Scope 3 emissions covered by target (metric tons CO2e)
<Not Applicable>

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
410091.2

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1
100

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2
100

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO2e)
<Not Applicable>

Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)
<Not Applicable>

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
100

Target year
2030

Targeted reduction from base year (%)
42

Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]
237852.896

Scope 1 emissions in reporting year covered by target (metric tons CO2e)
120101.12

Scope 2 emissions in reporting year covered by target (metric tons CO2e)
253441.16

Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Other (upstream) emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Other (downstream) emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)
373542.28

Does this target cover any land-related emissions?
No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year [auto-calculated]
21.2199720684662

Target status in reporting year
Underway

Please explain target coverage and identify any exclusions
Sacyr joined the Business Ambition for 1.5ºC in 2019, whereby it undertook to define and validate company-wide science-based targets. The defined targets, modelized our target using SBTi absolute contraction method and criteria (with no exclusions nor relevant biogenic emissions), were officially approved in October 2021.

Average based year

Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5ºC the increase of global temperature at age-old levels pre-industrial. These science-based targets are aimed at reducing the carbon footprint corresponding to the different operations developed by the Group, as part of our roadmap towards net zero emissions. Among the many benefits that they entail are:
• to deepen carbon management;
• boosting innovation;
• anticipating legal requirements;
• strengthening investor confidence;
• improving profitability and competitive positioning.

Plan for achieving target, and progress made to the end of the reporting year
To achieve these targets, Sacyr will adhere to the Roadmap outlined in our Climate Change Strategy, which consists in different courses of action. This strategy takes into consideration the climate-related risks and opportunities identified in the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).
We have already initiated the implementation of several initiatives that align with the action areas outlined in our Climate Change Strategy. These initiatives are coordinated by varios working groups comprising specialists who represent the different companies within Sacyr.

By following this strategic roadmap and leveraging the expertise of these working groups, we aim to effectively address climate change and capitalize on the opportunities it presents. We are committed to integrating climate considerations into our business practices and operations, ensuring long-term sustainability and resilience.

We base on the following guidelines for the achievement of these targets:

• Continue boosting energy efficiency (which has ontribute greatly to emission reduction in the recent years).
• Increase the use of renewable energies.
• Increase knowledge of the embedded emissions in acquired product and services.
• Reduce emissions of the value chain.
• Implement actions to boost the circular economy.
• Spread the deployment of the internal carbon price.
• Raise awareness of climate change and our procedures all over the company.

List the emissions reduction initiatives which contributed most to achieving this target
<Not Applicable>

Target reference number
Abs 2

Is this a science-based target?
Yes, and this target has been approved by the Science Based Targets initiative

Target ambition
Well-below 2°C aligned

Year target was set
2021

Target coverage

Company-wide

Scope(s)
Scope 3

Scope 2 accounting method
<Not Applicable>

Scope 3 category(ies)
Category 1: Purchased goods and services
Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)
Category 5: Waste generated in operations
Category 15: Investments

Base year
2020

Base year Scope 1 emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 2 emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)
1299488.54

Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)
95166.15

Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)
205531.99

Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)
1690204.72

Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO2e)
<Not Applicable>

Base year total Scope 3 emissions covered by target (metric tons CO2e)
3290391.4

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
3290391.4

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1
<Not Applicable>

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2
<Not Applicable>

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)
100

Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

<Not Applicable>

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)
100

Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)
100

Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)
100

Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO2e)
<Not Applicable>

Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO2e)
<Not Applicable>

Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)
89

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
89

Target year
2030

Targeted reduction from base year (%)
25

Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]
2467793.55

Scope 1 emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 2 emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)
1540958.04

Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)
110295.71

Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

<Not Applicable>

Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)
31392.04

Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)
11.47

Scope 3, Other (upstream) emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Scope 3, Other (downstream) emissions in reporting year covered by target (metric tons CO2e)
<Not Applicable>

Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)
1682657.26

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)
1682657.26

Does this target cover any land-related emissions?
No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year [auto-calculated]
195.445944819817

Target status in reporting year
Underway

Please explain target coverage and identify any exclusions
Sacyr joined the Business Ambition for 1.5ºC in 2019, whereby it undertook to define and validate company-wide science-based targets. The defined targets, modelized our target using SBTi absolute contraction method and criteria (with no exclusions nor relevant biogenic emissions), were officially approved in October 2021.

Average based year

Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5ºC the increase of global temperature at age-old levels pre-industrial. These science-based targets are aimed at reducing the carbon footprint corresponding to the different operations developed by the Group, as part of our roadmap towards net zero emissions. Among the many benefits that they entail are:
• to deepen carbon management;
• boosting innovation;
• anticipating legal requirements;
• strengthening investor confidence;
• improving profitability and competitive positioning.

Plan for achieving target, and progress made to the end of the reporting year
To achieve these targets, Sacyr will adhere to the Roadmap outlined in our Climate Change Strategy, which consists in different courses of action. This strategy takes into consideration the climate-related risks and opportunities identified in the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).
We have already initiated the implementation of several initiatives that align with the action areas outlined in our Climate Change Strategy. These initiatives are coordinated by varios working groups comprising specialists who represent the different companies within Sacyr.

By following this strategic roadmap and leveraging the expertise of these working groups, we aim to effectively address climate change and capitalize on the opportunities it presents. We are committed to integrating climate considerations into our business practices and operations, ensuring long-term sustainability and resilience.

We base on the following guidelines for the achievement of these targets:

• Continue boosting energy efficiency (which has ontribute greatly to emission reduction in the recent years).
• Increase the use of renewable energies.
• Increase knowledge of the embedded emissions in acquired product and services.
• Reduce emissions of the value chain.
• Implement actions to boost the circular economy.
• Spread the deployment of the internal carbon price.
• Raise awareness of climate change and our procedures all over the company.

List the emissions reduction initiatives which contributed most to achieving this target
<Not Applicable>

C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?
Target(s) to increase low-carbon energy consumption or production
Net-zero target(s)
Other climate-related target(s)

C4.2a

(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.

Target reference number
Low 1

Year target was set
2021

Target coverage
Country/area/region

Target type: energy carrier
Electricity

Target type: activity
Consumption

Target type: energy source
Renewable energy source(s) only

Base year
2020

Consumption or production of selected energy carrier in base year (MWh)
458613.25

% share of low-carbon or renewable energy in base year
11

Target year
2024

% share of low-carbon or renewable energy in target year
100

% share of low-carbon or renewable energy in reporting year
53

% of target achieved relative to base year [auto-calculated]
47.191011235955

Target status in reporting year
Underway

Is this target part of an emissions target?
Yes, it is part of an emission target. Our commitment to utilizing renewable energy in Spain and future locations is driven by the goal of reducing emissions associated with our electricity consumption. This aspect represents a significant portion of our carbon footprint. By pledging to purchase Guarantees of Origin, we are actively contributing to the fulfillment of our Scope 1 and 2 Science Based Target by 2030.

Is this target part of an overarching initiative?
Science Based Targets initiative

Please explain target coverage and identify any exclusions
Sacyr has demonstrated a strong commitment to renewable energy by taking an additional stride towards sustainability. Starting in 2021, and improving all over 2022 and 2023, the company has pledged to supply electricity from renewable sources with a guarantee of origin certificate, for all projects situated in Spain.

This guarantee of origin certificate issued by the National Commission of Markets and Competition (CNMC). It serves as a guarantee that the energy consumed in these projects is derived from renewable generation sources. By obtaining these certificates, Sacyr ensures transparency and accountability in its renewable energy procurement, further reinforcing its dedication to environmentally friendly practices.

Plan for achieving target, and progress made to the end of the reporting year
We remain steadfast in our efforts to promote the adoption of renewable energy across all the countries where we have a presence. This commitment has enabled us to significantly boost our consumption of renewable energy in recent years. One of our key initiatives in this regard is the implementation of a contract for the supply of electricity from renewable sources, supported by guarantee of origin certificates, specifically for projects located in Spain.

As highlighted in module 11, we have also introduced an internal carbon price, commonly referred to as a shadow price. This internal carbon pricing mechanism plays a crucial role in our decision-making processes, helping us prioritize and determine the procurement of renewable energy sources. By incorporating the cost of carbon emissions into our evaluations, we can more effectively assess the economic viability and environmental impact of our energy choices, further reinforcing our commitment to sustainable practices.

One of the most impactful measures we have taken to reduce emissions is the transition to renewable energy supply for several water treatment plants. This change has resulted in substantial reductions in Scope 2 emissions. Additionally, the adoption of renewable energy sources has positively influenced our Sacur Circular activities, as well as certain sites operating under a concession agreement.

By sourcing renewable energy for these water treatment plants, we have significantly reduced our reliance on fossil fuels and minimized the associated greenhouse gas emissions. This shift aligns with our commitment to sustainability and contributes to our overall emissions reduction targets. Furthermore, it demonstrates our proactive approach to integrate renewable energy solutions into various aspects of our operations, promoting the best practices in sustainability.

List the actions which contributed most to achieving this target
<Not Applicable>

C4.2b

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Target reference number
Oth 1

Year target was set
2021

Target coverage
Company-wide

Target type: absolute or intensity
Intensity

Target type: category & Metric (target numerator if reporting an intensity target)

Engagement with suppliers	Other, please specify (Suppliers assessed on ESG aspects)

Target denominator (intensity targets only)
Other, please specify (Total number of suppliers)

Base year
2021

Figure or percentage in base year
54.37

Target year
2025

Figure or percentage in target year
76.12

Figure or percentage in reporting year
68.54

% of target achieved relative to base year [auto-calculated]
65.1494252873563

Target status in reporting year
Underway

Is this target part of an emissions target?
Yes, great performance against this target contributes to Scope 3 emissions reductions, therefore, to our global value chain Science Based Target (Abs 2).

Is this target part of an overarching initiative?
Science Based targets initiative - other

Please explain target coverage and identify any exclusions
Sacyr considers it to be a priority to prevent any risks arising from its supply chain and in the goods and services produced or provided by the companies forming part of this chain. On 17 December 2020, Sacyr's Board of Directors approved the Supply Chain Management Policy, which defines and establishes Sacyr's sustainability principles and commitments and those of its suppliers in the area of sustainability, from an environmental, social, regulatory, ethical and health and safety perspective, throughout the whole life cycle of its projects. Since 2021, we have been reinforcing this commitment, among other measures, by performing an ESG risk analysis of our most significant supplier portfolio, taking into account chronological and business volume contracting criteria, and set a target aiming to increase the coverage of that ESG analysis (+40% by 2025).

In this reporting year we have continued to improve these processes to meet the target.
Part of this improvement comes from automation to improve the efficiency of the process. We have included new software (PROCURA) for environmental services, and facilities, which gives us an overview of the entire life cycle of our suppliers. We also expect to include further improvements in this regard, including automation with another programme (AGORA) for supplier management but specific to construction businesses.

Plan for achieving target, and progress made to the end of the reporting year
Starting in 2021, we initiated the analysis of ESG risks posed by our most significant suppliers across all our projects. An independent third party utilizing the Moody's ESG Score Predictor assessed a total of 1,052 new suppliers throughout the Group, covering six ESG risk sub-categories. This process helps us evaluate the environmental, social, and governance risks associated with our suppliers.
Supplier approval involves an annual retrospective analysis of their activities, aligned with predefined performance expectations. To monitor environmental and social impacts within our supply chain, we employ evaluation questionnaires, audits, facility inspections, and analysis of complaints and claims.
Digitalization of our procurement process plays a crucial role in improving its efficiency. In 2022, we implemented our PROCURA software for environmental services and facilities, enabling us to oversee the entire lifecycle of our supplier relationships. By the end of 2023, we plan to completely roll out the AGORA program for supplier management in the Construction business, which encompasses the entire procurement process and streamlines operations.

In 2022, a significant percentage of our suppliers, 68.54%, met our environmental and social requirements. We prioritize the engagement of local suppliers, who currently represent 97.06% of our total supplier base, ensuring our contracts are executed with suppliers headquartered in the respective countries.
We have implemented an ESG weighted evaluation criteria to assess our suppliers, and in the current year, 149 suppliers were identified as critical, a significant decrease compared to 1,712 suppliers in the previous year.

During 2022, we conducted audits on 19 suppliers, focusing on their adherence to environmental standards. We evaluated the environmental performance of 3,061 suppliers, and out of those with a negative impact (66 suppliers), improvement plans were established with 45.45%, while the remaining 54.55% terminated their relationship with us.

List the actions which contributed most to achieving this target
<Not Applicable>

C4.2c

(C4.2c) Provide details of your net-zero target(s).

Target reference number
NZ1

Target coverage
Company-wide

Absolute/intensity emission target(s) linked to this net-zero target
Abs1
Abs2

Target year for achieving net zero
2050

Is this a science-based target?
No, but we are reporting another target that is science-based

Please explain target coverage and identify any exclusions
Reducing GHG emissions is one of the pillars of our company-wide 2021-2025 Strategic Plan. We are determined to play an active role in the fight against climate change, and thus, in 2020 we launched our Strategy against climate change, a roadmap that symbolizes our commitment to shifting towards a decarbonized economy before 2050.

A proof of our commitment is our adhesion to the United Nations' "Business Ambition for 1.5 ºC" and "Race To Zero" global campaigns for the climate, setting the highest possible level of ambition to reduce our emissions, aiming to contribute to halve global emissions by 2030 and achieve zero net carbon emissions by 2050. One of our action lines to face this challenge has been establishing emission-reducing goals based on the 'Science Based Targets Initiative' (SBTi) criteria, having already validated our near-term goals in 2021, and expecting to commit to validate our long-term Net-Zero target soon.

Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?
Yes

Planned milestones and/or near-term investments for neutralization at target year
Although Sacyr's aim is to reduce at least 90% through our emissions by 2050, some residual emissions may remain at the target year. Our company therefore intends to neutralize these unabated emissions through permanent removal and storage of carbon from the atmosphere.

Our commitment is such that during the United Nations Conference on Climate Change (COP26), we indeed presented the Best Practice Guidance for achieving net zero emissions in collaboration with the Spanish Green Growth Group (GECV); and now that we have defined our ambition and target year, our next step is to define intermediate milestones combining different types of projects covering increasing percentages of our total footprint defining therefore a full year-on-year strategy that will eventually meet the net zero criteria set by the SBTi in the target year.
Several measures have been taken to support the net zero pathway strategy, including updating the climate change strategy as we already reached our goals set for 2025 (with 2016 as the base year), by reducing our Scope 1 and Scope 2 emissions by 32% in 2021.
Other measures that form part of the new strategy include increasing investment in environmental protection by 50%, reducing water consumption and increasing the use of recycled materials by 60% in all projects.
These measures are reflected in a 10% increase in avoided emissions compared to the previous year, and an increase in the percentage of renewable energy used (currently 39%), which will be reflected in our reduction target, reducing from last year by 5%, which helps us on the road to further improve and reach net zero as planned.

Planned actions to mitigate emissions beyond your value chain (optional)
Sacyr recognizes the importance of beyond value chain mitigation projects in driving the transition towards sustainability and achieving its net-zero target. Alongside other neutralization actions undertaken between the reporting year and the net-zero target year, the company firmly believes in the transformative power of these projects. Over the years, Sacyr has allocated a budget to contribute to offset projects in the countries where it operates. This practice is already ingrained within the company and will continue to increase, complementing investments in eligible neutralization projects and the ongoing reduction of emissions through deep decarbonization efforts

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.
Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	0
To be implemented*	0	0
Implementation commenced*	0	0
Implemented*	9	922.3
Not to be implemented	0	0

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Energy efficiency in buildings	Lighting

Estimated annual CO2e savings (metric tonnes CO2e)
1.95

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 2 (market-based)

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
1512

Investment required (unit currency – as specified in C0.4)
4565

Payback period
1-3 years

Estimated lifetime of the initiative
6-10 years

Comment
This initiative consists on the replacement of traditional lighting with LED lighting.

Initiative category & Initiative type

Energy efficiency in buildings	Lighting

Estimated annual CO2e savings (metric tonnes CO2e)
151.05

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 2 (market-based)

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
56392

Investment required (unit currency – as specified in C0.4)
1993296

Payback period
>25 years

Estimated lifetime of the initiative
>30 years

Comment
This initiative consists on the replacement of traditional lighting with IOHNIC lighting.

Initiative category & Initiative type

Energy efficiency in production processes	Process optimization

Estimated annual CO2e savings (metric tonnes CO2e)
132.15

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 2 (market-based)

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
61227

Investment required (unit currency – as specified in C0.4)
38278

Payback period
<1 year

Estimated lifetime of the initiative
6-10 years

Comment
This initiative consists on the power generation engine optimization.

Initiative category & Initiative type

Energy efficiency in production processes	Process optimization

Estimated annual CO2e savings (metric tonnes CO2e)
3.47

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 2 (market-based)

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
2424

Investment required (unit currency – as specified in C0.4)
3000

Payback period
1-3 years

Estimated lifetime of the initiative
6-10 years

Comment
This initiative consists on the frequency inverters in deodorization fans optimization

Initiative category & Initiative type

Energy efficiency in production processes	Process optimization

Estimated annual CO2e savings (metric tonnes CO2e)
165.9

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 2 (market-based)

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
76863

Investment required (unit currency – as specified in C0.4)
53377

Payback period
<1 year

Estimated lifetime of the initiative
6-10 years

Comment
This initiative consists on the integral water cycle production process optimization.

Initiative category & Initiative type

Low-carbon energy generation	Solar PV

Estimated annual CO2e savings (metric tonnes CO2e)
438.62

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 1

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
207489

Investment required (unit currency – as specified in C0.4)
542494

Payback period
4-10 years

Estimated lifetime of the initiative
16-20 years

Comment
This initiative consists on the replacement of traditional diesel lighting towers with solar panels lighting tower

Initiative category & Initiative type

Energy efficiency in production processes	Machine/equipment replacement

Estimated annual CO2e savings (metric tonnes CO2e)
8.58

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 1

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
6058

Investment required (unit currency – as specified in C0.4)
92454

Payback period
11-15 years

Estimated lifetime of the initiative
16-20 years

Comment
This initiative consists on renewing the trommel of a production processes

Initiative category & Initiative type

Transportation	Company fleet vehicle replacement

Estimated annual CO2e savings (metric tonnes CO2e)
6.39

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 1

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
4513

Investment required (unit currency – as specified in C0.4)
147548

Payback period
>25 years

Estimated lifetime of the initiative
>30 years

Comment
This initiative consists on the replacement of vehicles with electric vehicles

Initiative category & Initiative type

Transportation	Company fleet vehicle replacement

Estimated annual CO2e savings (metric tonnes CO2e)
14.19

Scope(s) or Scope 3 category(ies) where emissions savings occur
Scope 1

Voluntary/Mandatory
Voluntary

Annual monetary savings (unit currency – as specified in C0.4)
9641

Investment required (unit currency – as specified in C0.4)
158349

Payback period
16-20 years

Estimated lifetime of the initiative
16-20 years

Comment
This initiative consists on the replacement of vehicles with more efficient vehicles

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Dedicated budget for energy efficiency	In 2022, we undertook projects to enhance energy efficiency at our own facilities as well as those of our clients. Our approach involved offering customized advice that catered to their specific requirements. Additionally, we successfully renewed ISO 50001 certification for all of our group's activities. Furthermore, at Sacyr, we function as an energy services company, delivering state-of-the-art solutions to our clients. Our services encompass ensuring a reliable energy supply, devising energy-saving measures, and facilitating cost reductions. Over the past year, we have implemented measures related to lighting, renewable electricity generation, and fleet modernization, resulting in substantial savings. These initiatives have propelled us towards a more efficient fleet and contributed to overall energy conservation. This year, Sacyr achieved energy savings of 11,920.67 GJ (10,059.59 GJ in 2021), thus avoiding the emission of 835.70 t CO2 eq into the atmosphere (691.27 t CO2 eq in 2021). Also we helped reduce energy by 2,510.78 GJ (53.55 GJ in 2021) through the provision of services to customers, avoiding the emission of 130.09 t CO2 eq (3.90 t CO2 eq in 2021).
Dedicated budget for low-carbon product R&D	Sacyr has developed several low-carbon products and services through R&D initiatives. Some examples are the use of LED lights in tunnels, and the fabrication of RARx (an additive for bituminous mixtures manufactured from used tires' powder). The budget dedicated to R&D in 2022 rounded 13.3 M€ (10.5 M€ in 2021).
Partnering with governments on technology development	Sacyr and Honeywell have formed a joint venture to set up the world's first plastics treatment plant using UpCycle technology, to be located in Andalusia (Spain). It will make us the first company in the world to implement these processes along the entire value chain of plastic waste management. UpCycle technology expands the number of types of plastics that can be recycled, including tinted, flexible or laminated packaging, rich in polyolefins or polystyrene, that would otherwise end up in landfill. This allows for a 57% reduction in CO2 equivalent emissions compared to producing the same amount of virgin plastics from fossil sources, and a 77% reduction compared to traditional methods of plastic waste management, such as incineration or landfill. This helps to reduce the demand for virgin plastic, with the aim of promoting a circular plastic economy. Another worthmentioning example of collaboration between Sacyr and a third company towards innovation is Life Hyreward, a Project lead by Sacyr Water which arises with the goal of making desalination processes more sustainable by combining reverse osmosis and reverse electrodialysis (RED). The project has the collaboration of partners from the consortium of the Dutch sister companies REDstack and Pure Water Group. The project is financed by the European project LIFE, started on November 1, 2021 and has a duration of three and a half years. It will eventually allow to recover up to 20% of the energy used in the reverse osmosis process, generating clean and renewable energy from brine, reducing the CO2 emissions of the desalination process.
Compliance with regulatory requirements/standards	Sacyr meets regulatory obligations related to greenhouse gas (GHG) emissions requirements in public tenders. In addition to these mandatory standards, we also adhere to voluntary certifications such as ISO 50001, ISO 14001, and MITECO's "Climate Projects." These voluntary initiatives specifically target the reduction of GHG emissions in diffuse sectors across Spain. By complying with these standards and participating in such projects, Sacyr actively contributes to the mitigation of GHG emissions and demonstrates its commitment to environmental responsibility.
Employee engagement	Sacyr carries out several campaigns to engage its employees in sustainable practices and emission reduction activities. Through Sacyr Ingenium we want to capture new ideas, new proposals to promote and enhance the effect of the collective intelligence of the people collective intelligence of the people who form part of Sacyr. This program, whose name reflects our values of creativity, talent, rigor and innovation, seeks new ideas on how to achieve ideas on how to achieve, within the company, more profitable and sustainable businesses by using the profitable and sustainable businesses within the company through the use of new technologies and new ways of doing things, and thus generate a positive impact on all our activities in order to impact on all our activities with the ultimate aim of improving the quality of life of citizens.
Internal price on carbon	Sacyr has recently started implementing tow types of internal carbon price to drive decarbonization: • The shadow price, whose purpose is to anticipate future risks, thus helping to improve forecasting when studying the viability of a project. It also helps us anticipate the regulation of greenhouse gases. It is considered when selecting projects, managing risks, proposing offers, etc, as an extra cost. • The Implicit Price, calculated based on the objective costs of reducing emissions of our company, such as the purchase of renewable energies or the improvement of energy efficiency.

C4.5

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?

Yes

C4.5a

(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.

Level of aggregation

Group of products or services

Taxonomy used to classify product(s) or service(s) as low-carbon

The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Lighting	Conventional LED

Description of product(s) or service(s)

Sacyr offers third parties to reduce their emissions through its business unit Concessions, where it offers sustainable management options for roads, buildings etc. In this sense, in 2022 we have continue developing a project where sodium vapor lights were replaced by LED lights (IOHNIC system) in tunnels. These products allow third parties to avoid GHG emissions in their Scope 2, due to the fact that LED lights consume less electricity. The SACYR IOHNIC luminaire has passed all the evaluation processes that demonstrate its compliance with the CE marking of European Conformity, the RETILAP Regulation in Colombia and SEC approval in Chile.

This marks the start of the commercialization of its innovative IOHNIC lighting system.

Environmental criteria have been incorporated into its design, reducing its environmental different phases of its life cycle.

Another significant achievement is a lower consumption of energy resources due to the high efficiency and brightness control. As an example, the consumption has decreased from 3,743,376.00 kWh with conventional lighting to 1,948,191.00 with IOHNIC consumption. This represents a reduction of energy of 48%.

Please note that, even though Sacyr drives efforts towards this kind of products (16,037 lights supplied in 2022), due to the high volume of turnover as a global, the revenue obtained from them is diluted and represents <1% for the moment.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Yes

Methodology used to calculate avoided emissions
Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

Life cycle stage(s) covered for the low-carbon product(s) or services(s)
Use stage

Functional unit used
kWh consumed on a year per tunnel km

Reference product/service or baseline scenario used
High pressure sodium vapor lights

Life cycle stage(s) covered for the reference product/service or baseline scenario
Use stage

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario
3005.43

Explain your calculation of avoided emissions, including any assumptions
In most cases the luminaires installed replace previous ones, so we have the information on the consumption of the less sustainable options and those generated by our product, so that we can make an annual comparison in our linear projects.

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year
0.01

Level of aggregation
Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon
The EU Taxonomy for environmentally sustainable economic activities

Type of product(s) or service(s)

Road	Other, please specify (Tyre powder additive for asphalt mixtures)

Description of product(s) or service(s)
One of Sacyr's interests is to develop their products that foster a circular economy. As the main innovation of Sacyr Green, Sacyr has developed an additive, RARx with more than 60% of tyre dust in its composition, which allows its use in any work site and under any circumstance. The product represents a clear advancement in asphalt mixture technologies by incorporating end-of-life tire powder.

This additive allows to make asphalts with a technical performance far above the conventional ones, which allows to reduce the need of thickness in the asphalt layers in more than 50%, also an Environmental Product Self-Declaration (EPDD) based on a LCA. ADAP studies have evaluated different construction systems, and RARx asphalt mixes have reductions of 45% in emissions. The additive would make it possible to recycle 100% of the used tires in each country and introduce them into the road. The RARx project yielded more than just a new business model with CIRTEC. It introduced an efficient and durable construction system for SACYR's motorway concessions.

In 2022, 885t of rubber powder was used to manufacture 1,475 t of RARx. In addition, this powder is also used for the manufacture of improved bitumens, which are incorporated in the manufacture of mixes for road construction.
Even though Sacyr drives efforts towards this kind of products, due to the high volume of turnover of the company as a global, the revenue obtained from them is diluted and represents <1% for the moment.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)
Yes

Methodology used to calculate avoided emissions
Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

Life cycle stage(s) covered for the low-carbon product(s) or services(s)
Cradle-to-gate

Functional unit used
MWh consumed in the production of 1 highway km of 10 m width

Reference product/service or baseline scenario used
Conventional asphalt mixture

Life cycle stage(s) covered for the reference product/service or baseline scenario
Cradle-to-gate

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario
60.68

Explain your calculation of avoided emissions, including any assumptions
We calculated the MWh of electricity production equivalent to the carbon footprint saved in each of the three scenarios defined (different mixtures), based on the amount of RAR-X produced and the amount of recycled NFU powder used to manufacture RAR-X and thus asphalt mixes.

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year
0.01

C5. Emissions methodology

C5.1

(C5.1) Is this your first year of reporting emissions data to CDP?

No

C5.1a

(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Row 1

Has there been a structural change?

No

Name of organization(s) acquired, divested from, or merged with

<Not Applicable>

Details of structural change(s), including completion dates

<Not Applicable>

C5.1b

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	No	<Not Applicable>

C5.2

(C5.2) Provide your base year and base year emissions.

Scope 1

Base year start

January 1 2020

Base year end

December 31 2020

Base year emissions (metric tons CO2e)

119657.23

Comment

Scope 2 (location-based)

Base year start

January 1 2020

Base year end

December 31 2020

Base year emissions (metric tons CO2e)

301092.15

Comment

Scope 2 (market-based)

Base year start

January 1 2020

Base year end

December 31 2020

Base year emissions (metric tons CO2e)

290433.97

Comment

Scope 3 category 1: Purchased goods and services

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
1299488.54

Comment

Scope 3 category 2: Capital goods

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
184713.11

Comment

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
95166.15

Comment

Scope 3 category 4: Upstream transportation and distribution

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
608.86

Comment

Scope 3 category 5: Waste generated in operations

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
205531.99

Comment

Scope 3 category 6: Business travel

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
5297.69

Comment

Scope 3 category 7: Employee commuting

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
20563.31

Comment

Scope 3 category 8: Upstream leased assets

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
212457.77

Comment

Scope 3 category 9: Downstream transportation and distribution

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
92.23

Comment

Scope 3 category 10: Processing of sold products

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
56.68

Comment

Scope 3 category 11: Use of sold products

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
23

Comment

Scope 3 category 12: End of life treatment of sold products

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
0

Comment
SACYR offers RARx for sale in small volumes, a product that is blended to produce asphalt fabrics with a long service life. It is not possible to know either its contribution to the total product for final treatment purposes or the type of treatment that will be undertaken at its end of life, which is expected to be decades away. For this reason, coupled with the small volume placed on the market, it is considered insignificant (estimated in less than 0,001%) and this category not relevant.

Scope 3 category 13: Downstream leased assets

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
0

Comment
SACYR does not own any asset leased to third parties, therefore we do not consider this category as a relevant one for us.

Scope 3 category 14: Franchises

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
0

Comment
The business model of Sacyr do not include franchises, therefore we do not consider this category as a relevant one for us.

Scope 3 category 15: Investments

Base year start
January 1 2020

Base year end
December 31 2020

Base year emissions (metric tons CO2e)
1690204.72

Comment

Scope 3: Other (upstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (downstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

C5.3

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.
The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
The Greenhouse Gas Protocol: Scope 2 Guidance
The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
Other, please specify (Sacyr has developed its own internal document explaining the procedure to calculate all three scopes of its carbon footprint based on The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.)

C6. Emissions data

C6.1

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

Gross global Scope 1 emissions (metric tons CO2e)
120101.12

Start date
<Not Applicable>

End date
<Not Applicable>

Comment
For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities. This includes, Scope 1, 2 & 3.
This figure accounts for Sacyr's emissions derived from fuel consumption associated with owned fleet and machinery, fuel consumption in stationary equipment, and leakage of refrigerant gases on existing air conditioning equipment in their facilities.

C6.2

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based
We are reporting a Scope 2, location-based figure

Scope 2, market-based
We are reporting a Scope 2, market-based figure

Comment
Scope 2 emissions consider Sacyr's consumption of electricity, accounting both renewable and conventional. By offering both figures we track and drive renewable energy supply, which we aim to increase significantly in the coming years.

C6.3

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

Scope 2, location-based
472737.89

Scope 2, market-based (if applicable)
253441.16

Start date
<Not Applicable>

End date
<Not Applicable>

Comment
For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities. This includes, Scope 1, 2 & 3.
What falls within Scope 2 is what is presented previously, which considers Sacyr's emissions from the electric power consumption in our facilities.

C6.4

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?
No

C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
1540958.04

Emissions calculation methodology
Hybrid method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
22.05

Please explain
Due to the nature of Sacyr's different business units, there is an important volume of goods and services purchased yearly. For this reason, this category is considered relevant and actually entails the greatest emission percentage of Scope 3. This covers the complete list of SACYR purchases in order to have a clear view of where the focus of reductions should be set on.

To calculate the emissions of water usage, we took the total amount of m3 of purchased water and use the emission factor of supply water.

In the case of key raw materials, paper, steel, asphalts, lubricants, soil, concrete, sand and gravel have been considered. We took total amount in tons and use emission factors from life cycle analysis of each of the materials considered so to get kgCO2e.

Expenses and other procurement data are managed through the internal system or financial balance of each business unit/society, from which billing is generated and/or accounted. The systems have allowed tracking every reference of each material or service acquired and other related specific information. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (€) spent on items used in over 400 sectors.

Capital goods

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
46330.73

Emissions calculation methodology
Spend-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
0

Please explain
Expenses on capital goods data are managed through the profit and loss balance of each business unit/society, in which new amortization is accounted. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (€) spent on items used in over 400 sectors.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
110295.71

Emissions calculation methodology
Fuel-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
100

Please explain
This category consists of emissions associated with the production of fuels and the energy acquired and consumed by SACYR that were not considered in Scope 1 and 2's inventory. This includes emissions from extraction, production and transport of fuels consumed by SACYR. As well as the emissions from the extraction, production and transport of fuels associated with the generation of electricity, vapour, heat or refrigeration as well as leaks during transportation.

In the case that the fuel consumption is from stationary, vehicles and mobile installations, the calculation consists of the corresponding DEFRA's Well to Tank (WTT) for each fuel under the same denomination used in Scope 1 calculations.

If DEFRA's factor was not used for Scope 1, an emissions factor percentage of what the emissions factor of Scope 3 represents over Scope 1's, according to DEFRA for the UK, would be calculated and applied to ensure consistency.

For the fuels consumed by the production of energy, the fuel extraction emissions factor depends on the origin of the energy. For energy from renewables, the factor will be zero. When the energy does not have a Renewable Origin Guarantee, the calculation is carried out with the upstream emissions factor of the WTT net (a sum of the WTT for the energy production), the distribution losses and the WTT of this distribution factors.

Upstream transportation and distribution

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
38273.42

Emissions calculation methodology
Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
0.5

Please explain
This category encompasses those emissions from transport and distribution of products acquired by SACYR in vehicles that are not the property of SACYR (e.g. physical messaging services, general goods transportation, etc.).

First, the total kilometres travelled in each type of transport is calculated with the number of trips and kilometres travelled. Then, the distance is multiplied by the transported weight and the emission factor relevant to the type of vehicle. When there is no information about the fuel type, the more conservative fuel estimate is used.

Some purchase categories referring to logistics made by third party vehicles that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors form CEDA data base.

Waste generated in operations

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
31392.04

Emissions calculation methodology
Waste-type-specific method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
100

Please explain
Due to SACYR's different business activities, the waste generated in operations is considered relevant.

Waste is classified by business activity, type of waste and treatment, therefore based on the quantity (kg) of each waste we can map it to a specific emission factor that fits both the type of dispose and the final treatment applied to it.
The emission factors used are those published by DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting", in the latest version available and in force at the time of the carbon footprint calculation.

Business travel

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
7707.22

Emissions calculation methodology
Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
99.97

Please explain
This category encompasses the emissions associated to the transportation of employees for business-related activities by plane, train, rental car and nights in hotels.

The activity data is compiled through Sacyr's travel agencies considering distance travelled. To calculate the CO2e emissions, the activity data is multiplied by its corresponding emission factors. The emissions factors used for the calculations derive from DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting" for flights, and from the "Guía práctica para el cálculo de emisiones de gases efecto invernadero" of the Catalan Climate Change Office for trains.

To calculate CO2e emissions for nights in hotels, the number of nights is multiplied by its corresponding emission factors. These originate from DEFRA's database, which offers emission factors for different countries. When not available, a factor from a similar country (size, geopolitically, area, etc) is used. If the case arises where there is no number of nights but there is a monetary quantity, the emissions factor used comes from the Comprehensive Environmental Data Archive´s (CEDA), considering the following reference: "Accommodation - Hotels (except casino hotels)"

Employee commuting

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
56891.92

Emissions calculation methodology
Average data method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
13

Please explain
These emissions include those associated with employees commuting from their homes to SACYR sites and offices.

The calculation uses the mobility survey results conducted globally to all employees who hold an email account, which was extrapolated to all the invited ones, assuming a similar pattern.
For the rest of the employees (without digital ID), estimations were conducted using the number of employees in each geography and the number of days worked (minus weekends, holidays). The general mobility patterns provide the commuting time and type of transport used, to which a mean speed, estimated during peak hour and city is applied to know travelled kilometres. This is then multiplied by the emissions factors taken from DEFRA's database to obtain the final emissions.

Upstream leased assets

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
121250.65

Emissions calculation methodology
Hybrid method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
85.06

Please explain
This category covers emissions from upstream leased assets that are not included in scopes 1 and 2. This includes industrial plants over which SACYR has no operational control over.

This calculation is analogous to the calculation of scopes 1 and 2, as well as of the plants with operational control. The corresponding emissions factors for fuels from stationary combustion and refrigerants from DEFRA are applied to the total kWh or kg. For scope 2 electricity, that does not come from renewable sources, in which case the emission factor is zero, then the factor would be the International Environmental Agency's (IEA) national mix figure according to Ecoinvent or the corresponding contracted marketer.

Some purchase categories referring to machine rentals and leasing that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors form CEDA data base. Nevertheless, they entail less than a 4% of all upstream leased assets.

Downstream transportation and distribution

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
281.68

Emissions calculation methodology
Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
100

Please explain
Included in this category are transportation and distribution emissions from third parties originating from the point of sale until the final consumer (not paid by SACYR) including retail and storage.

A life cycle analysis for RARx was conducted. The calculation regarding downstream distribution consisted on multiplying the corresponding emissions factors for the associated transport type by travelled kilometres and tonnes to calculate the total CO2 tonnes.

Processing of sold products

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
152.35

Emissions calculation methodology
Average product method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
100

Please explain
This category includes emissions associated with the transformation of products that require so for their final operational use after their sale.

The total CO2 tonnes emitted calculation firstly consisted on finding out the quantity of RARx used in a standard work day. This was achieved by multiplying the number of hours needed to blend/install the RARx sold in the reporting year by the associated Ecoinvent emissions factor for the operations needed, considering the specific power of the processing machines as well as the electricity consumption.

Use of sold products

Evaluation status
Relevant, calculated

Emissions in reporting year (metric tons CO2e)
61.81

Emissions calculation methodology
Average product method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
100

Please explain
This category includes emissions due to the use of products sold by the company. The final users are considered to be consumers as well as businesses.

The total CO2 tonnes emitted calculation consists of finding out the quantity of RARx used in a standard workday. This was achieved by multiplying the number of hours needed to blend/install the RARx sold in the reporting year by the associated Ecoinvent emissions factor for the operations needed, considering the specific power of the processing machines as well as the electricity consumption. This category differs from the previous one as uses of RARx has been understood as the potential asphalt reparation required.

End of life treatment of sold products

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
SACYR offers RARx for sale in small volumes, a product that is blended to produce asphalt fabrics with a long service life. It is not possible to know either its contribution to the total product for final treatment purposes or the type of treatment that will be undertaken at its end of life, which is expected to be decades away. For this reason, coupled with the small volume placed on the market, it is considered insignificant (estimated in less than 0,001%) and this category not relevant.

Downstream leased assets

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
SACYR does not own any asset leased to third parties, therefore we do not consider this category as a relevant one for us.

Franchises

Evaluation status
Not relevant, explanation provided

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain
The business model of Sacyr do not include franchises, therefore we do not consider this category as a relevant one for us.

Investments

Evaluation status
Not relevant, calculated

Emissions in reporting year (metric tons CO2e)
11.47

Emissions calculation methodology
Investment-specific method

Percentage of emissions calculated using data obtained from suppliers or value chain partners
100

Please explain
This category includes SACYR's financial investments, covering companies in which it has a share but not control.

The calculation methodology consists of applying to the invested companies' scope 1 and 2's footprint the percentage of shares SACYR has in the company. For our investments (residual), we have been able to get primary fuel and electricity information, so we have calculate their Scope 1 and 2 emissions alike we did for our own sites.

Other (upstream)

Evaluation status

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain

Other (downstream)

Evaluation status

Emissions in reporting year (metric tons CO2e)
<Not Applicable>

Emissions calculation methodology
<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners
<Not Applicable>

Please explain

C6.7

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?
No

C6.10

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure
0.0000638345

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)
373542.28

Metric denominator
unit total revenue

Metric denominator: Unit total
5851724180

Scope 2 figure used
Market-based

% change from previous year
24.18

Direction of change
Decreased

Reason(s) for change
Change in renewable energy consumption
Other emissions reduction activities
Change in output
Change in physical operating conditions

Please explain
Sacyr has made significant progress in reducing emissions by adopting renewable energy sources, primarily through the use of decarbonized suppliers and generating their own renewable energy. The implementation of renewable energy practices at their largest water treatment plant in Perth, Australia has played a key role in the notable decrease in emissions between 2021 and 2022. This plant now obtains over 80% of its energy from a dedicated solar plant and wind farm.

Several emission reduction activities have contributed to the decrease in emissions. These include the replacement of luminaires with LED and IOHNIC technology, process optimizations at the wastewater treatment plant, the replacement of diesel light towers with solar-powered ones, the replacement of the trommel screen at the water treatment plant, and the replacement of vehicles and machinery with more fuel-efficient technology.

While Sacyr's emission reduction efforts are generally stable, there can be some variability in emissions from year to year due to factors such as construction phases of ongoing projects. However, Sacyr actively works to decouple its activity from emissions and has achieved a decrease in overall scope 1 and 2 emissions.

The emissions associated with active contracts can impact Sacyr's overall emissions, but they represent a relatively small portion and do not affect the company's structure or targets. In 2022, changes in emissions related to contracts resulted in a reduction of 9,781.55 CO2e due to completed contracts and an increase of 5,398.41 CO2e due to new contracts.

Overall, Sacyr is committed to monitoring and reducing its emissions on a year-to-year basis while striving to maintain an acceptable percentage of boundary changes to avoid the need for a re-baseline.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Yes

C7.1a

(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used greenhouse warming potential (GWP).

Greenhouse gas	Scope 1 emissions (metric tons of CO2e)	GWP Reference
CO2	118315.46	IPCC Fifth Assessment Report (AR5 – 100 year)
CH4	36.41	IPCC Fifth Assessment Report (AR5 – 100 year)
N2O	1557.63	IPCC Fifth Assessment Report (AR5 – 100 year)
Other, please specify (Refrigerants)	191.62	IPCC Fifth Assessment Report (AR5 – 100 year)

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.

Country/area/region	Scope 1 emissions (metric tons CO2e)
Algeria	20.81
Australia	393.16
Chile	14548.08
Colombia	17988.57
Brazil	1471.18
Canada	0
United States of America	9410.9
Gibraltar	23
Ireland	0
Mexico	220.29
Paraguay	7060.98
Peru	15091.73
Portugal	3031.06
Qatar	0
United Kingdom of Great Britain and Northern Ireland	2553.57
Uruguay	4926.96
Oman	0
Spain	43353.65
Sweden	7.18

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By business division

By activity

C7.3a

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric ton CO2e)
Engineering and infrastructures (Construction)	79424.98
Concessions	6215.81
Services	34460.33

C7.3c

(C7.3c) Break down your total gross global Scope 1 emissions by business activity.

Activity	Scope 1 emissions (metric tons CO2e)
Lighting devices distribution	0
Airport construction	6837.17
Road and highway construction	51347.28
Dam construction	219.35
Building and refurbishment	3721.28
Infrastructure operation and maintenance	7757.93
Subscriber management	0.88
Facilities management	11.13
Infrastructure maintenance	45.39
Maintenance and operation of water facilities (desalination plants, network, cycle)	649.4
Railway works	8537.51
Hydraulic works	100.78
Offices (Concessions)	85.4
Offices (Construction)	5560.44
Ports, docks and other constructions	3233
Restoration	202.27
Services of a social nature and assistance to the elderly	256.72
Regulated parking and vehicle removal services	35.87
Cleaning services and care of green areas	18155.27
Waste treatment and recovery	3377.37
Other transport (independently registered through specific payment cards)	0
Renewable energy plant construction	811.56
Headquarters	136.62
Offices (Services)	9018.48

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.

Country/area/region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Algeria	118173.55	118173.55
Australia	252588.79	49692.64
Canada	2.01	0.82
Chile	21391.95	21391.95
Colombia	940.52	660.88
Spain	29831.14	13862.37
United States of America	65.74	49.48
Gibraltar	161.22	161.22
Ireland	14.74	14.74
Mexico	15.35	15.35
Oman	48514.21	48514.21
Paraguay	13.01	13.01
Peru	33.24	33.24
Portugal	450.31	315.6
Qatar	49.75	49.75
United Kingdom of Great Britain and Northern Ireland	74.27	74.27
Brazil	408.01	408.01
Sweden	1.69	1.69
Uruguay	8.39	8.39

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By business division

By activity

C7.6a

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Engineering and infrstructures	3956.14	2838.27
Services	6362.28	2433.09
Concessions	462419.47	248169.8

C7.6c

(C7.6c) Break down your total gross global Scope 2 emissions by business activity.

Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Tourism assets	143.05	0
Lighting devices distribution	0	0
Airport construction	101.67	101.67
Road and highway construction	1003.23	880.08
Dam construction	248.06	246.92
Building and refurbishment	1397.57	869.58
Infrastructure operation and maintenance	9813.39	8063.33
Subscriber management	2.37	0
Facilities management	60.83	0
Headquarters	213.5	0
Infrastructure maintenance	2.55	2.28
Maintenance and operation of water facilities (desalination plants, network, cycle)	447165.98	240016.7
Railway works	551.32	494.94
Hydraulic works	28.42	5.11
Offices (Concessions)	93.65	88.83
Offices (Construction)	374.37	224.4
Ports, docks and other constructions	151.14	105.81
Restoration	854.15	0
Services of a social nature and assistance to the elderly	636.3	56.9
Regulated parking and vehicle removal services	26.35	2.15
Cleaning services and care of green areas	795.8	187.58
Waste treatment and recovery	8908.42	2006.9
Offices (Services)	165.78	87.98

C7.7

(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?
Yes

C7.7a

(C7.7a) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Subsidiary name
Sacyr, S.A.

Primary activity
Transportation infrastructure & other construction

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
A28013811

Scope 1 emissions (metric tons CO2e)
140.93

Scope 2, location-based emissions (metric tons CO2e)
290.22

Scope 2, market-based emissions (metric tons CO2e)
37.9

Comment

Subsidiary name
Cafestore, S.A.

Primary activity
Recreation & entertainment facilities

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
A12426086

Scope 1 emissions (metric tons CO2e)
348.14

Scope 2, location-based emissions (metric tons CO2e)
859.76

Scope 2, market-based emissions (metric tons CO2e)
0

Comment

Subsidiary name
Sacyr Agua, S.L.

Primary activity
Water supply networks

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
B06285092

Scope 1 emissions (metric tons CO2e)
1390.66

Scope 2, location-based emissions (metric tons CO2e)
447207.82

Scope 2, market-based emissions (metric tons CO2e)
240056.17

Comment

Subsidiary name
Sacyr Circular, S.L.

Primary activity
Non-residential building construction

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
B02876332

Scope 1 emissions (metric tons CO2e)
3148.81

Scope 2, location-based emissions (metric tons CO2e)
7979.12

Scope 2, market-based emissions (metric tons CO2e)
1909.27

Comment

Subsidiary name
Sacyr Concesiones, S.L

Primary activity
Transportation infrastructure & other construction

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
B85557213

Scope 1 emissions (metric tons CO2e)
2047.57

Scope 2, location-based emissions (metric tons CO2e)
9891.36

Scope 2, market-based emissions (metric tons CO2e)
8090.46

Comment

Subsidiary name
Sacyr Conservación, S.A.

Primary activity
Infrastructure upkeep & management

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
A30627947

Scope 1 emissions (metric tons CO2e)
7236.98

Scope 2, location-based emissions (metric tons CO2e)
258.95

Scope 2, market-based emissions (metric tons CO2e)
156.67

Comment

Subsidiary name
Sacyr Construcción, S.A.U.

Primary activity
Transportation infrastructure & other construction

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
A78366382

Scope 1 emissions (metric tons CO2e)
79288.36

Scope 2, location-based emissions (metric tons CO2e)
3742.64

Scope 2, market-based emissions (metric tons CO2e)
2838.27

Comment

Subsidiary name
Sacyr Facilities, S.A.U.

Primary activity
Infrastructure upkeep & management

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
A83709873

Scope 1 emissions (metric tons CO2e)
1654.74

Scope 2, location-based emissions (metric tons CO2e)
648.53

Scope 2, market-based emissions (metric tons CO2e)
61.28

Comment

Subsidiary name
Sacyr Green, S.L.

Primary activity
Engineering services

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
B72504640

Scope 1 emissions (metric tons CO2e)
257.2

Scope 2, location-based emissions (metric tons CO2e)
915.4

Scope 2, market-based emissions (metric tons CO2e)
0

Comment

Subsidiary name
Valoriza Servicios Medioambientales, S.A.

Primary activity
Engineering services

Select the unique identifier(s) you are able to provide for this subsidiary
Another unique identifier, please specify (CIF)

ISIN code – bond
<Not Applicable>

ISIN code – equity
<Not Applicable>

CUSIP number
<Not Applicable>

Ticker symbol
<Not Applicable>

SEDOL code
<Not Applicable>

LEI number
<Not Applicable>

Other unique identifier
A28760692

Scope 1 emissions (metric tons CO2e)
24587.73

Scope 2, location-based emissions (metric tons CO2e)
944.09

Scope 2, market-based emissions (metric tons CO2e)
291.14

Comment

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?
Decreased

C7.9a

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	31796.53	Decreased	8.07	Sacyr has made significant strides in reducing emissions by adopting renewable energy sources. They achieve this by utilizing 100% decarbonized suppliers with a zero-market emission factor and procuring Guarantees of Origin from other suppliers or generating their own renewable energy (accounting for 39% of their total consumption). The primary reason for the notable decrease in emissions between 2021 and 2022 can be attributed to the successful implementation of renewable energy practices at their largest water treatment plant in Perth, Australia. This plant operates under a concession agreement and now obtains over 80% of its energy from a dedicated solar plant and wind farm, which were constructed specifically to support the plant's operations. As a result of this initiative, emissions have been reduced from 79,603.07 CO2e in 2021 to 47,806.54 CO2e in 2022, signifying a reduction of 31,796.53 CO2e or 8.08% of their 2021 Scope 1 and 2 carbon footprint (393,653.73 CO2e.)
Other emissions reduction activities	835.7	Decreased	0.21	The decrease in emissions can be attributed to several emission reduction activities implemented by Sacyr. These activities include: 1. Replacement of luminaires: Luminaires in 8 centers were replaced with LED and Sacyr's OHNIC technology. This resulted in a reduction in energy consumption by 372.06 MWh and a corresponding decrease in emissions by 78.44 CO2e. 2. Process optimizations at the WWTP: Three measures were implemented to optimize processes at the Wastewater Treatment Plant (WWTP), including improving frequency inverters in deodorization fans. These optimizations led to a reduction in WWTP energy consumption by 1,164.21 MWh and a decrease in emissions by 301.52 CO2e (equivalent to 0.26 kg of CO2 per kWh). 3. Replacement of diesel light towers: Diesel light towers in 8 projects were replaced with solar-powered light towers using photovoltaic panels. This resulted in a reduction in diesel consumption by 171,478.73 liters and a corresponding decrease in emissions by 438.62 CO2e. 4. Replacement of trommel screen: The trommel screen at the Water Treatment Plant (WTP) was replaced, leading to a reduction in diesel consumption by 1,676.25 liters (equivalent to 2.55 kg of CO2) and a decrease in emissions by 4.29 tons of CO2e. 5. Replacement of vehicles and machinery: Cars, machines, lorries, and vans were replaced with more fuel-efficient technology. This resulted in a reduction in fuel consumption by 5,018.08 liters of diesel and a corresponding decrease in emissions by 12.84 CO2e. The cumulative emissions reductions from all of these measures amount to 835.70 tons of CO2e. This represents a change in emissions of 0.21% compared to the 2021 figure, with the 2021 Scope 1 and 2 carbon footprints for Sacyr being 393,653.73 tons of CO2e. It's important to note that offsets have not been considered in the aforementioned calculations.
Divestment	0	No change	0	
Acquisitions	0	No change	0	
Mergers	0	No change	0	
Change in output	16903.94	Increased	4.29	While Sacyr's activities are generally stable and not significantly affected by external factors, there can be some variability in emissions from year to year based on the specific services conducted during that reporting period. In 2022, there has been an increase in emissions due to various construction phases of ongoing projects. These phases may involve higher fuel consumption due to increased activity levels. However, it's important to highlight that Sacyr is actively working to decouple its activity from the emissions generated, and the overall scope 1 and 2 emissions have decreased. The emission value for this increase is calculated as -16,903.94 tons of CO2e, representing a 4.29% change when compared to the 2021 figure. The 2021 Scope 1 and 2 carbon footprint for Sacyr was 393,653.73 tons of CO2e.
Change in methodology	0	No change	0	
Change in boundary	4383.15	Decreased	1.11	The emissions associated with active contracts and their characteristics can have an impact on Sacyr's overall emissions. These contracts typically represent medium or long-term projects, and while some have been completed, others have commenced during the reporting year. It's important to note that the emissions from these contracts account for a relatively small portion of Sacyr's overall emissions and do not affect the company's structure or current targets. Nonetheless, Sacyr monitors any potential changes in emissions on a year-to-year basis to ensure that any boundary changes remain within an acceptable percentage, avoiding the need for a re-baseline. In 2022, changes in emissions related to contracts resulted in an emission value of 4,383.15 CO2e. These changes can be attributed to the completion of 149 contracts, which led to a reduction in fuel and electricity consumption, consequently reducing scope 1 and 2 emissions by 9,781.55 CO2e. On the other hand, 71 new contracts began their activities and reported fuel and electricity consumption, leading to an increase in emissions by 5,398.41 CO2e. Considering all the measures mentioned above, the net change in emissions amounts to 5,398.41 CO2e - 9,781.55 CO2e = -4383.15 CO2e. This represents a change of 11% compared to the 2021 figure. The emission value percentage is calculated as -4,383.15 CO2e / 393,653.73 CO2e * 100, resulting in a decrease of 1.11%. The 2021 Scope 1 and 2 carbon footprint for Sacyr was 393,653.73 tons of CO2e.
Change in physical operating conditions	0	No change	0	
Unidentified	0	No change	0	
Other	0	No change	0	

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Market-based

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	Yes

C8.2a

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	76081.99	463262.25	539344.24
Consumption of purchased or acquired electricity	<Not Applicable>	272234.27	427623.13	699857.4
Consumption of purchased or acquired heat	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired steam	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired cooling	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of self-generated non-fuel renewable energy	<Not Applicable>	1927.69	<Not Applicable>	1927.69
Total energy consumption	<Not Applicable>	350243.95	890885.38	1241129.32

C8.2b

(C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Yes
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

Heating value
LHV

Total fuel MWh consumed by the organization
0

MWh fuel consumed for self-generation of electricity
0

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment

Other biomass

Heating value
LHV

Total fuel MWh consumed by the organization
14385

MWh fuel consumed for self-generation of electricity
14385

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment

Other renewable fuels (e.g. renewable hydrogen)

Heating value
LHV

Total fuel MWh consumed by the organization
61696.98

MWh fuel consumed for self-generation of electricity
61696.98

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment
The biodiesel consumed by Sacyr during 2022 was considered to be 100% renewable

Coal

Heating value
LHV

Total fuel MWh consumed by the organization
0

MWh fuel consumed for self-generation of electricity
0

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment

Oil

Heating value
LHV

Total fuel MWh consumed by the organization
447928.7

MWh fuel consumed for self-generation of electricity
447540.03

MWh fuel consumed for self-generation of heat
388.67

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment

Gas

Heating value
LHV

Total fuel MWh consumed by the organization
15333.55

MWh fuel consumed for self-generation of electricity
12161.54

MWh fuel consumed for self-generation of heat
3172.01

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment

Other non-renewable fuels (e.g. non-renewable hydrogen)

Heating value
LHV

Total fuel MWh consumed by the organization
0

MWh fuel consumed for self-generation of electricity
0

MWh fuel consumed for self-generation of heat
0

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment

Total fuel

Heating value
LHV

Total fuel MWh consumed by the organization
539344.23

MWh fuel consumed for self-generation of electricity
535783.55

MWh fuel consumed for self-generation of heat
3560.68

MWh fuel consumed for self-generation of steam
<Not Applicable>

MWh fuel consumed for self-generation of cooling
<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration
<Not Applicable>

Comment

C8.2d

(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	192509.69	16312.69	192509.69	16312.69
Heat	0	0	0	0
Steam	0	0	0	0
Cooling	0	0	0	0

C8.2e

(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.

Country/area of low-carbon energy consumption
Australia

Sourcing method
Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

Energy carrier
Electricity

Low-carbon technology type
Renewable energy mix, please specify (SOLAR & WIND)

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
210926.54

Tracking instrument used
Contract

Country/area of origin (generation) of the low-carbon energy or energy attribute
Australia

Are you able to report the commissioning or re-powering year of the energy generation facility?
Yes

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)
2021

Comment
In 2022, more than 81% of total consumption in the Southern Seawater plant in Perth, which entail the notably greatest consumption in the country, came from a renewable source. The low-carbon energy consumed originates from both a wind farm and a photovoltaic plant, built specifically to supply the plant.

Country/area of low-carbon energy consumption
Spain

Sourcing method
Retail supply contract with an electricity supplier (retail green electricity)

Energy carrier
Electricity

Low-carbon technology type
Renewable energy mix, please specify (mix of energies with certificated renewable attributes)

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
61307.72

Tracking instrument used
GO

Country/area of origin (generation) of the low-carbon energy or energy attribute
Spain

Are you able to report the commissioning or re-powering year of the energy generation facility?
Yes

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)
2021

Comment
Sacyr has been working towards increasing the consumption of renewable electricity for the activities in Spain.
The company managed to increase the consumption from 11% in 2020 to 53% in 2022. This is due to the increase in contracts signing with a guarantee of origin certificate.

C8.2g

(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

Country/area
Algeria

Consumption of purchased electricity (MWh)
192087.77

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
192087.77

Country/area
Australia

Consumption of purchased electricity (MWh)
263498.69

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
263498.69

Country/area
Brazil

Consumption of purchased electricity (MWh)
1964.25

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
1964.25

Country/area
Canada

Consumption of purchased electricity (MWh)
29.3

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
29.3

Country/area
Chile

Consumption of purchased electricity (MWh)
37449.44

Consumption of self-generated electricity (MWh)
170557

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
208006.44

Country/area

Colombia

Consumption of purchased electricity (MWh)
5245.11

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
5245.11

Country/area
Spain

Consumption of purchased electricity (MWh)
115178.13

Consumption of self-generated electricity (MWh)
222.12

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
115400.25

Country/area
United States of America

Consumption of purchased electricity (MWh)
131.57

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
131.57

Country/area
Gibraltar

Consumption of purchased electricity (MWh)
173.15

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
173.15

Country/area
Ireland

Consumption of purchased electricity (MWh)
36.84

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
36.84

Country/area
Mexico

Consumption of purchased electricity (MWh)
27.41

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
27.41

Country/area
Oman

Consumption of purchased electricity (MWh)
80267.06

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
80267.06

Country/area
Paraguay

Consumption of purchased electricity (MWh)
1713.35

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
1713.35

Country/area
Peru

Consumption of purchased electricity (MWh)
172.36

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
172.36

Country/area
Portugal

Consumption of purchased electricity (MWh)
1152.17

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
1152.17

Country/area
Qatar

Consumption of purchased electricity (MWh)
96

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
96

Country/area
United Kingdom of Great Britain and Northern Ireland

Consumption of purchased electricity (MWh)
384.05

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
384.05

Country/area
Sweden

Consumption of purchased electricity (MWh)
47.67

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
47.67

Country/area
Uruguay

Consumption of purchased electricity (MWh)
203.08

Consumption of self-generated electricity (MWh)
0

Is this electricity consumption excluded from your RE100 commitment?
<Not Applicable>

Consumption of purchased heat, steam, and cooling (MWh)
0

Consumption of self-generated heat, steam, and cooling (MWh)
0

Total non-fuel energy consumption (MWh) [Auto-calculated]
203.08

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

Description
Waste

Metric value
7764777.28

Metric numerator
Wastes not destined for disposal

Metric denominator (intensity metric only)
8,963,978.49

% change from previous year
2.7

Direction of change
Increased

Please explain
At Sacyr we continue to work to include new waste solutions in our activities, enabling us to make further progress in the transition towards a more sustainable system. We apply the waste hierarchy principle: reduce generation, maximize reuse and recycling, favour recovery, including energy recovery, and avoid disposal. A good example here would be our construction projects, where we promote the reuse of excavated earth on site, thus reducing the acquisition of new resources and the generation of waste, which leads to energy savings, reduced emissions and lower costs. In addition, most projects have a waste management plan and set targets for reuse and recycling.

Sacyr Zero Waste goal which will entail an 80% increase in the reuse of waste by 2025.

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Verification or assurance cycle in place
Annual process

Status in the current reporting year
Complete

Type of verification or assurance
Limited assurance

Attach the statement
Informe revisión GEI 2022_ENG_3103.pdf

Page/ section reference
The independent limited assurance report on GHG statement 2022 can be found attached. The whole document includes detail on the verification performed by a third party entity (PWC).
Please note we are attaching both Spanish and English version one after the other on the same document.

Relevant standard
ISAE 3410

Proportion of reported emissions verified (%)
100

C10.1b

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope 2 approach
Scope 2 market-based

Verification or assurance cycle in place
Annual process

Status in the current reporting year
Complete

Type of verification or assurance
Limited assurance

Attach the statement
Informe revisión GEI 2022_ENG_3103.pdf

Page/ section reference

The independent limited assurance report on GHG statement 2022 can be found attached. The whole document includes detail on the verification performed by a third party entity (PWC).

Please note we are attaching both Spanish and English version one after the other on the same document.

Relevant standard
ISAE 3410

Proportion of reported emissions verified (%)
100

C10.1c

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope 3 category
Scope 3: Purchased goods and services
Scope 3: Capital goods
Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
Scope 3: Upstream transportation and distribution
Scope 3: Waste generated in operations
Scope 3: Business travel
Scope 3: Employee commuting
Scope 3: Upstream leased assets
Scope 3: Investments
Scope 3: Downstream transportation and distribution
Scope 3: Processing of sold products
Scope 3: Use of sold products

Verification or assurance cycle in place
Annual process

Status in the current reporting year
Complete

Type of verification or assurance
Limited assurance

Attach the statement
Informe revisión GEI 2022_ENG_3103.pdf

Page/section reference
The independent limited assurance report on GHG statement 2022 can be found attached. The whole document includes detail on the verification performed by a third-party entity (PWC).

Please note we are attaching both Spanish and English version one after the other on the same document.

Relevant standard
ISAE 3410

Proportion of reported emissions verified (%)
100

C10.2

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?
Yes

C10.2a

(C10.2a) Which data points within your CDP disclosure have been verified, and which verification standards were used?

Disclosure module verification relates to	Data verified	Verification standard	Please explain
C6. Emissions data	Year on year emissions intensity figure	ISAE 3000	The financial figure which allows us to obtain Sacyr's emissions intensity ratio (comparable year on year) goes through a verification process and is published on Sacyr's Annual Report (pg 156), which is entirely verified by a third-party entity. SACYR_2022_informe_de_sostenibilidad_04_EN (1)_compressed-2.pdf
C8. Energy	Energy consumption	ISAE 3000	The energy consumption figures go through a verification process and is published on Sacyr's Annual Report (pg 156), which is entirely verified by a third-party entity. SACYR_2022_informe_de_sostenibilidad_04_EN (1)_compressed-2.pdf
C2. Risks and opportunities	Other, please specify (Risk and opportunity identification and management)	ISAE 3000	The governance and process for identifying risks and opportunities is detailed, together with the main risks identified listed down, go through a verification process and is published on Sacyr's Annual Report (6.2.4 Adaptation, analyzing risks and opportunities – page 167), which is entirely verified by a third-party entity. SACYR_2022_informe_de_sostenibilidad_04_EN (1)_compressed-2.pdf
C4. Targets and performance	Other, please specify (Emission reduction target)	ISAE 3000	The validated science based target we established in 2022 is detailed together with our performance against it in our annual report (pg 35), and goes through a verification process which is entirely verified by a third-party entity. SACYR_2022_informe_de_sostenibilidad_04_EN (1)_compressed-2.pdf

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?
No, and we do not anticipate being regulated in the next three years

C11.2

(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?
Yes

C11.2a

(C11.2a) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

Project type
Landfill gas

Type of mitigation activity
Emissions reduction

Project description
The Paul-EcoMethane Landfill Gas to Energy Project, developed by Biogas Technology Ltd, focuses on the El Panul Landfill in the Coquimbo region of the Elqui Province in Chile. The primary objective of this project is to replace the existing passive venting system with an active gas collection system, allowing for the effective flaring of landfill gas (LFG) and thereby minimizing gaseous emissions.

The project entails the installation of vertical gas wells that are drilled into the waste to extract the LFG. These wells are connected through a network of gas collection pipes. Throughout the crediting period, it is estimated that an annual average of 20,129 tons of CO2e will be reduced. The project's operational lifespan is anticipated to be around 15 years, with a fixed crediting period of 10 years selected for the Clean Development Mechanism (CDM) project activity

Credits canceled by your organization from this project in the reporting year (metric tons CO2e)
1498

Purpose of cancellation
Voluntary offsetting

Are you able to report the vintage of the credits at cancellation?
Yes

Vintage of credits at cancellation
2009

Were these credits issued to or purchased by your organization?
Purchased

Credits issued by which carbon-crediting program
VCS (Verified Carbon Standard)

Method(s) the program uses to assess additionality for this project
Investment analysis
Barrier analysis
Market penetration assessment

Approach(es) by which the selected program requires this project to address reversal risk
Temporary crediting

Potential sources of leakage the selected program requires this project to have assessed
Upstream/downstream emissions

Provide details of other issues the selected program requires projects to address
NA

Comment
The objective of this project is to enhance the gas capture efficiency at the landfill in order to prevent its release into the atmosphere. By implementing an effective flare system, the overall operation of the facility is improved, resulting in significant reduction of methane emissions. This initiative not only optimizes the utilization of natural resources but also generates employment opportunities in the Elqui Province, leading to a dual positive impact.

Project type
Reforestation

Type of mitigation activity
Carbon removal

Project description
The company pledges for the offset of emissions as a mechanism to minimize its impact on the environment, at the same time supporting small local environmental conservation projects. In this year, 1600 tons of CO2 were offset, corresponding to emissions from trips made by the company’s executives, 100 of them through the following project:

This reforestation project aims to restore land affected by a fire that burned a total of 279.83 hectares. The project recovers impoverished soil to create new forest mass, protecting habitat and contributing to rural development and the promotion of employment in the local community. This project is certified by the Ministry for the Ecological Transition and the Demographic Challenge.

Credits canceled by your organization from this project in the reporting year (metric tons CO2e)
100

Purpose of cancellation
Voluntary offsetting

Are you able to report the vintage of the credits at cancellation?
Yes

Vintage of credits at cancellation
2021

Were these credits issued to or purchased by your organization?
Purchased

Credits issued by which carbon-crediting program
Other regulatory carbon crediting program, please specify (MITERD)

Method(s) the program uses to assess additionality for this project
Investment analysis

Approach(es) by which the selected program requires this project to address reversal risk
Temporary crediting

Potential sources of leakage the selected program requires this project to have assessed
Market leakage

Provide details of other issues the selected program requires projects to address
NA

Comment
An emission offset project is being implemented that aims to protect and promote biodiversity in the forestry sector. The project focuses on landscape and natural habitat conservation, as well as protection against water erosion. It also has additional benefits beyond harnessing renewable natural resources and improving soil structure, such as promoting rural employment.

C11.3

(C11.3) Does your organization use an internal price on carbon?
Yes

C11.3a

(C11.3a) Provide details of how your organization uses an internal price on carbon.

Type of internal carbon price
Shadow price

How the price is determined
Alignment with the price of allowances under an Emissions Trading Scheme
Alignment with the price of a carbon tax
Social cost of carbon
Benchmarking against peers
Other, please specify (World Bank recommendations Sector specific, region and continent prices Energy Attribute Certificate (EAC) prices)

Objective(s) for implementing this internal carbon price
Change internal behavior
Drive energy efficiency
Drive low-carbon investment
Navigate GHG regulations
Stakeholder expectations

Scope(s) covered
Scope 1
Scope 2

Pricing approach used – spatial variance
Differentiated

Pricing approach used – temporal variance
Evolutionary

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

Actual price(s) used – minimum (currency as specified in C0.4 per metric ton CO2e)
39.99

Actual price(s) used – maximum (currency as specified in C0.4 per metric ton CO2e)
76.65

Business decision-making processes this internal carbon price is applied to
Operations
Product and R&D
Risk management

Opportunity management
Public policy engagement

Mandatory enforcement of this internal carbon price within these business decision-making processes
No

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

Type of internal carbon price
Implicit price

How the price is determined
Price/cost of voluntary carbon offset credits
Cost of required measures to achieve emissions reduction targets

Objective(s) for implementing this internal carbon price
Change internal behavior
Drive energy efficiency
Drive low-carbon investment
Navigate GHG regulations
Stakeholder expectations

Scope(s) covered
Scope 1
Scope 2

Pricing approach used – spatial variance
Uniform

Pricing approach used – temporal variance
Evolutionary

Indicate how you expect the price to change over time
The implicit carbon price has been calculated using the price of the renewable energy certificates of the different countries in which we operate, and therefore, it is an implicit price at scope 2 (much significant than scope 1), dependent on the yearly price of those certificates (evolutionary pricing).

Actual price(s) used – minimum (currency as specified in C0.4 per metric ton CO2e)
19.05

Actual price(s) used – maximum (currency as specified in C0.4 per metric ton CO2e)
21.52

Business decision-making processes this internal carbon price is applied to
Operations
Product and R&D
Risk management
Opportunity management
Public policy engagement

Mandatory enforcement of this internal carbon price within these business decision-making processes
No

Explain how this internal carbon price has contributed to the implementation of your organization's climate commitments and/or climate transition plan
The Implicit Price is an internal price of carbon calculated based on the objective costs of reducing emissions of our company, such as the purchase of renewable energies or the improvement of energy efficiency.
Its purpose is to favor the purchase of renewable energy, changing internal behavior when making decisions. The selected price is intended to be use in the energy purchase selection processes in the offices and facilities of the Sacyr group, in order to promote the purchase of clean energy in carbon and therefore reduce our Scope 2 emissions.
This price also informs us about the economic profitability when it comes to reducing emissions. The lower the implicit price, the greater the emission reduction per euro invested. This helps us understand why it is better to start reducing emissions in certain countries, and so, prioritize. It also helps us when negotiating framework agreements with electricity distributors, having reference prices by country, which should not be exceeded under any circumstances.
Procedure to calculate it:
1. A list of EAC (Energy Attribute Certificate) prices from the different countries in which Sacyr operates was requested.
2. With the consumption broken down by country, multiplying each one by its corresponding EAC, we obtain the extra cost that it would have to switch our electricity consumption to clean CO2 energy.
3. Multiplying the country's consumption by the emission factors, we have the CO2 emissions emitted by electricity consumption by country.
Dividing the additional cost of using green energy by the number of tons of CO2 emitted in to the atmosphere, we obtain the cost of avoiding one ton of CO2 per country.

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?

Yes, our suppliers
Yes, our customers/clients
Yes, other partners in the value chain

C12.1a

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Type of engagement
Engagement & incentivization (changing supplier behavior)

Details of engagement
Run an engagement campaign to educate suppliers about climate change

% of suppliers by number
49.29

% total procurement spend (direct and indirect)
91

% of supplier-related Scope 3 emissions as reported in C6.5
0

Rationale for the coverage of your engagement
Sacyr considers it to be a priority to prevent any risks arising from its supply chain and in the goods and services produced or provided by the companies forming part of this chain. On 17 December 2020, Sacyr's Board of Directors approved the Supply Chain Management Policy, which defines and establishes Sacyr's sustainability principles and commitments and those of its suppliers in the area of sustainability, from an environmental, social, regulatory, ethical and health and safety perspective, throughout the whole life cycle of its projects.

To reinforce this commitment, and aware of the fact that suppliers have a direct effect on Sacyr's general environmental impact, especially in terms of GHG emissions, Sacyr carries out an ESG risk analysis of our most significant supplier portfolio, taking into account chronological and business volume contracting criteria.

We assess and prioritize within purchasing decisions those suppliers that represent a relative important turnover for the company, as well as those whose activities that could potentially have a substantial impact on contracts and/or the environment. The amount of suppliers by number that perform critical activities and are therefore exposed to this assessment in which environmental (including climate) information is required and assessed totaled 3,061 suppliers in 2022 (on a regular basis and/or at the end of their service), representing around more than 91% in spend. 97.8% of the assessed suppliers fulfilled the evaluation criteria.

For more information, please see pages 126-127 of our annual report.

Impact of engagement, including measures of success
In 2022, the software PROCURA was implemented in environmental services and facilities to give oversight of the entire life cycle of our relationship with suppliers. Through this process, suppliers are assessed with environmental criteria (environmental and energy certificates, eco-labels, calculation of the carbon and water footprint and their biodiversity activities) and social criteria (whether it complies with the UN Global Compact or have projects that benefit the community), among others, getting to know their result which could drive towards making a future improvement.
To measure the possible environmental impacts in the supply chain, Sacyr performs the necessary controls, which may be: audits, visits to facilities and analysis of complaints and/or claims, analyzing whether the projects being carried out by us have any possible effects on local communities. Furthermore, at the end of the contract, a final evaluation is carried out to analyze the general compliance of the supplier based on the achievement expectations agreed and notified prior to their assessment. Our measure of success would be an increase year over year in the number of suppliers evaluated (>5%), that have indeed increased from 2,804 to 3,061, considering it a success.
Suppliers must obtain 2/3 points in environmental practices and documental compliance, in order to be included in further processes. Not achieving the expected result lead to the agreement of mandatory improvements or to the termination of the collaboration.
In this sense, Sacyr campaign acts as a motor force to promote change towards a more sustainable behavior within suppliers. The objective, and measure of success, is for all of Sacyr's suppliers to have an Environmental Management System. Therefore, the more suppliers within total that can prove its implementation and show great performance on the initial assessment, the greater the success is considered. As an example, a negative impact was detected in a contract from Colombia. As a result Sacyr interrupted the contract with supplier that couldn't meet the requirements and provided it with an unfavorable assessment, to ensure that it could not enter into future new agreements with Sacyr. During 2022, 66 suppliers were identified having a negative environmental impact, and 45% agreed to implement improvements while the other 55% had their contracts terminated.

Comment

C12.1b

(C12.1b) Give details of your climate-related engagement strategy with your customers.

Type of engagement & Details of engagement

Education/information sharing	Share information about your products and relevant certification schemes (i.e. Energy STAR)

% of customers by number

100

% of customer - related Scope 3 emissions as reported in C6.5

0

Please explain the rationale for selecting this group of customers and scope of engagement

Sacyr's environmental performance (including climate-related issues) is published on its website and in different mainstream reports. The company always includes also this information in tenders. For this reason, it is considered that all of Sacyr's customers are aware and engaged through information sharing.

In addition, Sacyr has recently created a new business division called Sacyr Green. This BU has as an objective the development of emerging and innovative businesses around sustainability with topics that revolve around circular economy and energy efficiency, entailing an attractive service line for new and existing customers.

Please note 0 is indicated as % of customer-related emissions as the % of Scope 3 related to products is notably negligible, being Sacyr mainly a service company.

Impact of engagement, including measures of success

There is a growing tendency to include climate-related issues in public tenders, as more information about it is being required for the decision process. Sacyr shares information on the company's environmental performance and management of climate-related issues specific to each contract when these matters influence in the awarding decision.

Our measure of success is receiving the awarding of projects where sustainability and climate-related behaviors played a role in the decision (ratio: tenders in which information was specifically shared/projects awarded). The more the projects in which this is a deciding factor won, the more successful the engagement is. Currently, the threshold we could expect, based on historical results, is winning at least a 30% - 40% of the projects in which we have shared specific environmental information within our approach (impact of climate-related customer engagement strategy).

Recently, especially in Spain, in line with the strategic path that civil infrastructure is taking following the guidelines of the Climate Change national Law, environmental performance is increasingly valued, to the point of being a key factor in tenders. One example of a project awarded to Sacyr under the forementioned considerations was a train track construction project in the South of Spain. The deciding factor in the final awarding of the contract was Sacyr's environmental and energy performance as stated by the client. By this means, sharing information with our potential clients reinforce our awareness about how important and strategic climate-related issues are as in the upcoming years our business growth may depend on our climate performance.

C12.1d

(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

In terms of climate-related engagement strategy with other partners in the value chain, Sacyr considers them to be working groups, associations and industry initiatives.

In the reporting years, Sacyr indeed continued to join international initiatives to create alliances that contribute to climate action, as established in the Sustainable Sacyr Plan.

Its engagement strategy consists of: prioritizing those thoroughly consistent with Sacyr's core principles or those that may entail positive impact and value creation for the company and its upstream and downstream activities (the more aligned the principles, the greater focus/resource dedication on the engagement), representatives of the company (selected depending on the technicism or diplomacy required) attend conferences, participate in meetings, report information on the company's performance on climate-related issues, participate in collaborative projects and give presentations on sustainability and climate-related topics. The success of these engagements could be measured by whether their outcomes lead to further collaborations, conversations and visibility of our climate change actions.

In 2022, Sacyr was a member of the following initiatives which involve, among other matters, and at an international level, a commitment towards the fight against climate change:

· Participant in the UN Global Compact Climate Ambition Accelerator for 1.5

· Participant in the United Nations Race to Zero Campaign

· Member of the Spanish Green Growth Group

· Member of the Climate Change Cluster

· Member of Por el Clima Community

· Signatory of the Compromisos d'acció climatica of the Catalan Climate Action Summit.

· Signatory of the MITERD Biodiversity Agreement

· Member of the BREEAM Certification Advisory Board

· Member of the Institute of Hydrology (IDEAM)

Worth mentioning as well that on the celebration of the COP 26 summit, Sacyr participated in a panel discussion around collaborative action in the built environment presenting how the company can help to achieve the goal of net zero emissions by involving the supply chain, promoting the use of sustainable materials and efficient equipment in the construction sector, as well as highlighting the importance of designing from the concept of the life cycle of the asset.

C12.2

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?
Yes, climate-related requirements are included in our supplier contracts

C12.2a

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.

Climate-related requirement
Climate-related disclosure through a public platform

Description of this climate related requirement
During 2022, Sacyr has continued to implement PROCURA software in environmental services and facilities, allowing an oversight of the entire life cycle of relationships with suppliers. This is used for all purchasing procedures and allows suppliers to be assessed with environmental criteria.

Contracts with our suppliers include ESG clauses, which they are required to adopt as their own, as well as the respect of our Code of Conduct and our corporate policies, all of which are available on our website and on the specific supplier website: https://documentacionproveedores.sacyr.com.

Additionally, the supplier approval process at Sacyr involves frequent analysis, both initially and at the end of their activities based on the achievement expectations agreed and notified prior to their assessment. Sacyr performs the necessary controls, which may be: audits, visits to facilities and analysis of complaints and/or claims, analyzing whether the projects being carried out by us have any possible effects on local communities.

Sacyr has shown the importance of engaging and evaluating their suppliers. After the evaluation, 66 suppliers that are non-compliant with Sacyr's standards need to attain and implement noticeable improvements or face a termination of the relation. On the reporting year 45% of suppliers that were non-compliant have committed to implement noticeable improvement, and the other 55% of suppliers had their contracts terminated.

% suppliers by procurement spend that have to comply with this climate-related requirement
91

% suppliers by procurement spend in compliance with this climate-related requirement
97.8

Mechanisms for monitoring compliance with this climate-related requirement
Certification
Supplier self-assessment
On-site third-party verification

Response to supplier non-compliance with this climate-related requirement
Suspend and engage

C12.3

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Row 1

External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate
Yes, we engage directly with policy makers
Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate
Yes, we fund organizations or individuals whose activities could influence policy, law, or regulation that may impact the climate

Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?
Yes

Attach commitment or position statement(s)
Business ambition for 1,5ºC Firmado.pdf

Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan
Sacyr ensures its activities align with the climate change approach, reducing risks, and fostering opportunities. The Corporate Climate Change Strategy, launched in 2021, covers all business areas, targets, and actions, including engagement. Updated in September 2022, it integrates SBTi targets and raises ambition, with 2020 as the baseline year.
To align activities with our climate strategy, three committees review and approve actions. New activities must gain acceptance from at least one committee, ensuring alignment with our core strategy principles.
1. The Sustainability and Corporate Governance Committee is mainly responsible for supervising and proposing ESG policies. The committee is made up of a majority of independent directors of different business units.
2. The Sustainability Committee is in charge of developing and executing the actions related to sustainability within a strategy aligned with the ODS. This committee is chaired by the group's CEO, and is made up of the general corporate manager, the general HR managers, the general comms and sustainability management, the business legal department, the secretary of the board of directors, and the heads of other business areas.
3. The Management System Committee has to prepare a study and analysis of the context and stakeholders, analyze the System Review Report, carry out the final consolidation of risks and opportunities.

Some examples of activities performed recently are the following: Following our statement commitment to Business Ambition for 1.5 and our SBTs, in Nov 2021, Sacyr adhered to the Race To Zero campaign of the United Nations to lead the drive towards a carbon-neutral economy. Being part of this initiative is a way of backing up the objective of moving towards a net zero economy as promoted by COP26 in which companies need to enlarge their contribution for the Paris Agreement. Following this, Sacyr has also developed a platform for physical climate related risk assessment during 2022, and will continue to work on this on the future.

Moreover, within the context of being part of the Spanish Green Growth Group, the company developed the Best Practice Guidance for Corporate Climate Action Plans, presented in Glasgow, which recognizes the 12 most important elements considered to be best practices to develop a long-term climate action plan.

Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate
<Not Applicable>

Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate
<Not Applicable>

(C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?

Specify the policy, law, or regulation on which your organization is engaging with policy makers
Draft of Royal Decree, Approving the Regulation on the Tax on Fluorinated Greenhouse Gases

Category of policy, law, or regulation that may impact the climate
Carbon pricing, taxes, and subsidies

Focus area of policy, law, or regulation that may impact the climate
Taxes on products or services

Policy, law, or regulation geographic coverage
National

Country/area/region the policy, law, or regulation applies to
Spain

Your organization's position on the policy, law, or regulation
Support with no exceptions

Description of engagement with policy makers
Sacyr is being part of the definition process of the Fluorinated Greenhouse Gas Tax Regulation (IGFEI), yet to be approved in September 2022 (expected). Even though, a balance of the consumption of fluorinated gases in Spain shows that their use increased until 2008, stabilized until the entry into force of the first IGFEI, and decreased significantly from 2015 onwards. The IGFEI has contributed to reducing emissions of fluorinated gases in Spain as it encourages the use of safe and energy-efficient alternative technologies with zero or less impact on the climate, so it stands as an important pillar of environmental taxation, which justifies its maintenance. However, it is necessary to introduce greater simplicity of the tax, which will contribute to better compliance with the regulation.
Sacyr has been involved by sending general comments towards the drafting of the Royal Decree Project in coordination with the Department of Industry, Energy, Environment and Climate.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation
<Not Applicable>

Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?
To effectively address emissions stemming from fluorinated greenhouse gases, it is crucial to implement mechanisms that account for the environmental impacts caused by their release. Despite this, an examination of fluorinated gas consumption in Spain reveals a pattern: an increase until 2008, followed by stabilization until the first IGFEI (Intergovernmental Panel on Fluorinated Greenhouse Gases) came into effect, and a significant decrease from 2015 onwards.
The IGFEI has played a pivotal role in reducing F-gas emissions in Spain by promoting the adoption of safe and energy-efficient alternative technologies that have a lesser climate impact. It serves as a vital component of environmental taxation, justifying its continuation. Nonetheless, there is a need for greater simplicity in the tax structure, which will facilitate improved compliance with regulations.
As part of Sacyr's climate transition plan, it is essential to actively engage in the development of legislation aimed at curbing emissions from fluorocarbon gases. Collaboration in shaping this law aligns with Sacyr's commitment to reducing such emissions and facilitates the realization of their climate-related objectives

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Specify the policy, law, or regulation on which your organization is engaging with policy makers
Royal Decree regulating the content of the reports on the estimation of the financial impact of risks associated with climate change for financial institutions, listed companies and other large companies.

Category of policy, law, or regulation that may impact the climate
Climate change mitigation

Focus area of policy, law, or regulation that may impact the climate
Climate-related reporting

Policy, law, or regulation geographic coverage
National

Country/area/region the policy, law, or regulation applies to
Spain

Your organization's position on the policy, law, or regulation
Support with no exceptions

Description of engagement with policy makers
Sacyr in collaboration with the CEOE (Spanish Confederation of Business Organisations), has participated on the consultation related to the Draft Royal Decree regulating the content of reports on the estimation of the financial impact of risks associated with climate change for financial institutions.

This regulation complies with law 7/21 on climate change which establishes reporting obligations for companies in order to incorporate information regarding the level of exposure to climate and carbon risks, and Sacyr has Drafted a document where the consensus comments have been included for the CEOE to be taken into consideration.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation
<Not Applicable>

Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?
The implementation of the new legislation, which mandates financial institutions, listed companies, and other large companies to submit an annual report on the financial impact of climate risks, will have a transformative effect on how Sacyr reports and addresses climate risks. The reporting requirements will extend to include information on the level of exposure to climate and carbon risks, as well as the strategies and objectives for mitigating these risks.

This change in reporting will not only impact the way climate risks are reported but also how they are analysed and considered when establishing compensation and mitigation strategies in accordance with the law. Sacyr will need to adapt its climate strategy to comply with the new reporting requirements and ensure that climate risks are properly assessed and addressed. The company will be required to provide a description of the methodology used for estimating climate risks, the scenarios

considered, and the main conclusions and recommendations derived from the analysis.

By complying with the new reporting obligations, Sacyr will enhance its understanding of climate risks and their potential financial impacts. This will enable the company to develop more robust strategies for risk mitigation and compensation, aligning them with legal requirements and industry best practices. The change in reporting will contribute to the overall improvement of Sacyr's climate strategy, helping the company effectively manage and address climate risks in a transparent and accountable manner.

C12.3b

(C12.3b) Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.

Trade association
Other, please specify (SEOPAN: Association of Infrastructure Contractor and Concessionaires of Spain)

Is your organization's position on climate change policy consistent with theirs?
Consistent

Has your organization attempted to influence their position in the reporting year?
Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position
SEOPAN aims to encourage and defend the private initiative, a market economy, free enterprise in the construction sector, infrastructure and water technology concessions, and to protect the common interests of its affiliates before public administrations, institutions, and society, in addition to representing them both in Spain and abroad. The association considers environmental matters, covering as well, as matters arise, climate-related issues aligned with the Paris Agreement goals.
Sacyr is a member of SEOPAN's board of directors, which is the Association's governing and representative body, in accordance with the provisions and directives of the General Assembly. SACYR is one of the few members that have a Climate Change strategy in place since the end of 2020 with a clear rationale and focus on this topic. With its board position, Sacyr aims to influence the association and its members in order to improve their performance on climate-related matters, bringing awareness to all of them. Since June 2022, Sacyr is involved in the circular economy working group.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)
0

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

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

Is your organization's position on climate change policy consistent with theirs?
Consistent

Has your organization attempted to influence their position in the reporting year?
Yes, we publicly promoted their current position

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

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)
0

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

Trade association
Other, please specify (CEOE (Spanish Confederation of Business Organisations))

Is your organization's position on climate change policy consistent with theirs?
Consistent

Has your organization attempted to influence their position in the reporting year?
Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position
Sacyr actively collaborates with CEOE, to provide valuable insights and observations on various draft laws based on its expertise. This collaboration allows Sacyr to contribute its knowledge and experience to the legislative process.

As an example of Sacyr's influence, it has contributed to the draft law on urgent measures in the energy sector aimed at promoting electric mobility, self-consumption, and

the deployment of renewable energies. This particular draft law originated from the Royal Decree-Law 29/2021 of 21 December. Sacyr's input has helped shape the provisions of this law, ensuring it addresses key aspects and aligns with industry needs.

Furthermore, Sacyr has also made contributions for potential topics to be addressed in the Dialogue on Ocean and Climate 2022. By actively participating in these discussions, Sacyr helps shape the agenda and ensure that important issues related to the ocean and climate change are appropriately addressed.
Additionally, Sacyr is consulted on net-zero commitments of non-governmental entities through its involvement with the UNFCCC's High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities. This recognition of Sacyr's expertise demonstrates its active involvement in discussions and decision-making processes related to achieving net-zero emissions.

Overall, Sacyr's collaborations and contributions to various initiatives and draft laws demonstrate its commitment to influencing policies and promoting sustainable practices in areas such as energy, climate, and ocean conservation.
As an example, in 2023 Sacyr actively participated in the Climate Change Law with the CEOE. The Ministry of Economic Affairs and Digital Transformation (MITECO) initiated a consultation process for the Draft Royal Decree that outlines the requirements for reporting on the financial impact of climate change risks for financial institutions, listed companies, and other large companies. This regulation aligns with Article 32.5 of Law 7/2021, which mandates reporting obligations for companies to incorporate information on their exposure to climate and carbon risks, as well as strategies and objectives for mitigation.

Sacyr, along with the CEOE, submitted a final position paper to MITECO, providing their consolidated comments on the Draft Royal Decree. These comments reflect the collective agreement and input from the CEOE regarding the content and provisions of the proposed regulation.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)
0

Describe the aim of your organization's funding
<Not Applicable>

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

C12.3c

(C12.3c) Provide details of the funding you provided to other organizations or individuals in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

Type of organization or individual
Other, please specify (Climate Change Cluster)

State the organization or individual to which you provided funding
Forética

Funding figure your organization provided to this organization or individual in the reporting year (currency as selected in C0.4)
6655

Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate
Forética is Spain's sole representative on the WBCSD (World Business Council for Sustainable Development). This brings businesses together to serve as a meeting point for fostering leadership and knowledge in sustainability aspects, ideas exchange and climate change discussions that can lead to a unified response to policy makers. In order to be a member, an organization must have a climate change strategy pathway, regularly publish performance indicators, and appoint a long-standing intermediary at departmental management or executive level.
SACYR is a member of the cluster and actively participates in meetings and activities towards enhancing climate action. By sharing experience and good practices, SACYR attempts to influence other companies in their climate maturity pathway. As an example, during 2021 we presented the positioning document published by Forética in the framework of the Circular Economy Action Group, with a series of recommendations to accelerate business action towards a more circular Spain in 2030, articulated under three key axes: improving governance, accelerating action and boosting impact partnerships. The document was presented at the IV Circular Economy Business Forum organized by Forética in the framework of the Circular Economy Action Group, where the main trends in circular economy at European level were addressed, with the intervention of the Team Leader of Circular Economy of the Directorate General for the Environment from the European Commission, and at national level, with the intervention of the Ministry for Ecological Transition and the Demographic Challenge.

Additionally, Sacyr has recently joined the Nature Business Ambition initiative, a business initiative promoted by Forética in Spain to drive ambition, promote action and build alliances to contribute to the recovery of nature and biodiversity as key axes to achieve a "Nature-positive" planet by 2030 .
As part of this goal in the Nature Business Ambition Initiative an event has taken place and a report has been published this year. The event addressed the implications for business following the signing of the new global framework on biodiversity at COP15, as a key point for companies to understand the importance of promoting the integration of nature in business. In the other hand, this report "The Nature Moment: Steps to be Nature Positive" aims to drive business action on nature and biodiversity restoration as key drivers for a 'Nature-Positive' planet by 2030.

Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?
Yes, we have evaluated, and it is aligned

C12.4

(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication
In mainstream reports, incorporating the TCFD recommendations

Status
Complete

Attach the document
SACYR_2022_informe_de_sostenibilidad_04_EN (1)_compressed-2.pdf

Page/Section reference
The annual report includes information relevant to the company`s response to climate change. This can be found on pages 150-176, including an Annex (page 337) a mapping table in order to clearly find the information according to each one of the TCFD recommendations.

Content elements
Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets
Other metrics

Comment
Sacyr's Integrated Report is publicly available at: https://www.sacyr.com/documents/63048160/358440735/SACYR_2022_informe_de_sostenibilidad_04_EN.pdf/c8d793cf-4317-5f14-03b6-98d7e675f8b5?1.0

C12.5

(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

	Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment
Row 1	Business Ambition for 1.5C Race to Zero Campaign Science Based Targets Network (SBTN) Task Force on Climate-related Financial Disclosures (TCFD) UN Global Compact Other, please specify (Sustainable Cities 2030; #PorelClima Communitomy Pact; Nature Business Amy; Climate Change Cluster; Spanish Green Growth Group (GECV);MITERD Circular Econbition; BREEAM Certification Advisory Board; Compromisos d'acció climática)	Sacyr is actively engaged in multiple climate-related initiatives and partnerships, each contributing to its commitment to sustainability and climate action: #PorelClima Community: Sacyr is part of this community that promotes climate action, providing tools to reduce greenhouse gas emissions and inspiring others to adopt good practices and innovative initiatives. The community encourages collective efforts to meet the objectives of the Paris Agreement. Climate Change Cluster: Sacyr is a member of the cluster led by Foretica, Spain's representative of the World Business Council for Sustainable Development. The cluster facilitates meetings, knowledge exchange, and discussions on climate change issues, promoting leadership and action among its members. Race to Zero Campaign: Sacyr has joined the Race to Zero campaign, which aims to drive businesses, cities, regions, and investors towards a carbon-free recovery and a more inclusive and sustainable economy, aligning with the goals of the Paris Agreement. Spanish Green Growth Group (GECV): Sacyr, along with other Ibex 35 companies, participates in the GECV, a partnership dedicated to advancing environmental issues through public-private cooperation, knowledge generation, and advocating for favorable conditions for a low-carbon economy. MITERD Circular Economy Pact: Sacyr is a member of the MITERD Circular Economy Pact, which internalizes circular economy principles in the business sphere, emphasizing the creation of indicators to measure progress in this area, in line with the European Green Pact's goals. Nature Business Ambition: As part of Forética's initiative, Sacyr collaborates to promote action and build alliances for the development of sustainable cities in Spain, while also emphasizing the importance of public-private partnerships. Compromisos d'acció climática of the Catalan Climate Action Summit: Sacyr has embraced the Climate Action Commitments of the Catalan Climate Action Summit, committing to promote climate action within its organization and informing suppliers about relevant criteria. BREEAM Certification Advisory Board: Sacyr participates in the BREEAM Certification Advisory Board, addressing challenges in the built environment related to climate change, energy efficiency, circular economy, and renewable energy. Sustainable Cities 2030: Sacyr is part of Forética's 'Sustainable Cities 2030' initiative, aiming to foster private sector contributions and public-private partnerships for the development of sustainable cities in Spain. Science Based Targets Network (SBTN): Sacyr participates in the SBTN initiative, with Forética, which aims to equip businesses and cities with guidance to set science-based targets for all earth ecosystems, including biodiversity, water, land, and oceans. Business Ambition for 1.5°C: Sacyr aligns with the Business Ambition for 1.5°C campaign, setting science-based targets in its climate strategy to contribute to a 1.5°C aligned future. UN Global Compact: Sacyr is a part of the United Nations Global Compact, integrating its principles into company operations, with a focus on human rights, labor rights, the environment, and anti-corruption efforts. Task Force on Climate-related Financial Disclosures (TCFD): Sacyr follows TCFD guidelines for reporting sustainability-related information to assess climate-related risks and make informed decisions about capital allocation and risk management. Through active engagement in these diverse initiatives and partnerships, Sacyr demonstrates its strong commitment to climate action, sustainability, and responsible business practices.

C15. Biodiversity

C15.1

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity	Scope of board-level oversight
Row 1	Yes, both board-level oversight and executive management-level responsibility	Sacyr has defined several objectives at a corporate level relating to biodiversity that are overseen at management-level through the Biodiversity Policy (released initially by the Board of Directors in 2020 and updated in mid 2022) alignment performance review. This entail: a) Integrate biodiversity and natural capital conservation into the Group's strategy by being a prominent element in decision-making, in the bidding, execution and operation phases of projects, and by establishing objectives that guarantee the responsible management of natural capital. b) To conserve and make sustainable use of biological diversity and natural capital. c) Protect species and habitats, both those that are threatened and those of high biodiversity value, by adopting preventive, minimizing and enhancement measures. d) Promote the compensation of impacts generated by activities on biodiversity and, especially, on habitats and protected species. e) Encourage the training of employees and collaborators in responsible practices with respect to terrestrial ecosystems and biodiversity. f) Promote knowledge and awareness of biodiversity issues, collaborating with local communities, recovery centers, research centers, administrations and other interested parties, in order to conserve and protect biodiversity. g) Promote the enhancement of biodiversity and awareness of the actions that Sacyr carries for its conservation and protection. In 2022, Sacyr as well created the Biodiversity Committee to reinforce its commitment to natural capital. The main objective of this body will be to devise initiatives and review results related to biodiversity projects. The Committee is led by the Corporate General Manager and includes environmental experts from all areas of the company. These governance bodies monitor the organization's progress with respect to the goals set, as well as the initiatives to achieve these goals. The above lead to be ranked 2nd in Nature Benchmark's 2022 index of companies most committed to nature.	<Not Applicable>

C15.2

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments	Initiatives endorsed
Row 1	Yes, we have made public commitments and publicly endorsed initiatives related to biodiversity	Commitment to Net Positive Gain Commitment to respect legally designated protected areas Commitment to avoidance of negative impacts on threatened and protected species	SDG Other, please specify (Biodiversity Pact,, Race to Zero, Forest Stewardship Council)

C15.3

(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?

Impacts on biodiversity

Indicate whether your organization undertakes this type of assessment
Yes

Value chain stage(s) covered
Direct operations
Upstream

Portfolio activity
<Not Applicable>

Tools and methods to assess impacts and/or dependencies on biodiversity
Biodiversity indicators for site-based impacts

Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)
At Sacyr we have a responsibility towards the natural environment which we address from a global standpoint, with an integrative and proactive approach.

That is why we are committed to nature protection and conservation, analyzing the risks and dependencies on natural capital and locking biodiversity conservation objectives into 100% of new contracts (side-based). Moreover, all our projects are compliant with the applicable environmental legislation of each country.

At the company we monitor the environmental Surveillance Plans (ESPs) or similar plans that derive from such environmental permits. Under our Integrated Management System, inspections and preventive measures are carried out to avoid and minimize the impact on the sensitive species and areas identified in the projects. More than 82% of our activities are certified to ISO 14001 standards. We involve our entire supply chain in nurturing the environment. We actively promote nature protection in our dealings with stakeholders, analyzing the biodiversity strategies of our suppliers in their approval process and in the company's Code of Conduct, which is binding on all collaborators.

To bring everyone in theorganization on board, we have developed an online training itinerary through our Explora platform, which explains what natural capital is, its global importance, current regulatory and market trends, impacts and dependencies, and why it should be valued financially.

Dependencies on biodiversity

Indicate whether your organization undertakes this type of assessment
Yes

Value chain stage(s) covered
Direct operations

Portfolio activity
<Not Applicable>

Tools and methods to assess impacts and/or dependencies on biodiversity
Biodiversity indicators for site-based impacts

Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)
At Sacyr we have a responsibility towards the natural environment which we address from a global standpoint, with an integrative and proactive approach.

That is why we are committed to nature protection and conservation, analyzing the risks and dependencies on natural capital and locking biodiversity conservation objectives into 100% of new contracts (side-based). Moreover, all our projects are compliant with the applicable environmental legislation of each country.

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C15.4

(C15.4) Does your organization have activities located in or near to biodiversity- sensitive areas in the reporting year?
Yes

C15.4a

(C15.4a) Provide details of your organization's activities in the reporting year located in or near to biodiversity -sensitive areas.

Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Regional Natural Park)

Country/area
Colombia

Name of the biodiversity-sensitive area
Regional Natural Park Paramo de Paja Blanca

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
Aware of the possible alterations that may occur due to the activities carried out by Sacyr, we have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance.
This will allow us to assess the impact of our activities and adapt measures more effectively.
As measured by KPIs on the natural capital balance, the most significant impacts were habitat alteration, impact on fauna and flora and loss of vegetation cover.
These flora and fauna conservation plans are adapted to the regulations of each country, and the following measures are taken according to the calculation of the natural capital of the projects:
Actions to protect Fauna
• To mitigate impacts related to accidents with wildlife due to the use of transport infrastructures, environmental awareness campaigns and signposting are carried out due to the risk of the presence of wildlife, in addition to the preparation of a report that records the wildlife that has been run over.
• A programme of species status monitoring reports is followed, followed by a wildlife rescue and relocation plan. Certain activities such as sightings, management plan and wildlife rescue records, controlled disturbance activities and monitoring of marine communities are also carried out.
• Maintenance of wildlife crossings, with monitoring of the degree of use by wildlife.
• To avoid impacts on the reproductive cycle or the alteration of the habitat of a species, activities are carried out outside the breeding period, with monitoring of the colonies during the period of execution of the works. In this follow-up, there are biological protocols of stoppage for threatened species and a subsequent review of the nesting areas.

Actions to protect Flora
• To combat the destruction of the flora, flora transplanting and relocation activities are undertaken.

Actions to protect Habitats
• The indirect impact that accidental discharges may have on protected habitats has been assessed, for which purpose water quality analyses and monitoring of surface water, groundwater and inland aquatic ecosystems are performed.
• Actions are carried out to rehabilitate and fit out traditional rural buildings for the installation of nest boxes to reduce the impacts due to the destruction of the habitat due to the creation of the reservoir basin. In addition, the restoration actions carried out are monitored.
• To combat impacts on fauna due to the loss of vegetation cover, monitoring reports on affected species and areas of distribution are carried out prior to the operation to assess the initial state. Awareness campaigns are carried out to minimise possible damage to biodiversity in the area, and preventive measures are taken for environmental releases in the area to avoid damage.

Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Protected area for sustainable use of natural resources)

Country/area
Colombia

Name of the biodiversity-sensitive area
Divisoria Valle De Aburra Rio Cauca

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Ecological protection area)

Country/area
Colombia

Name of the biodiversity-sensitive area
Zona Ribereña del Río Cauca

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Urban Wetlands)

Country/area
Chile

Name of the biodiversity-sensitive area
Urban Wetlands Los Maitenes - Campiche

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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These flora and fauna conservation plans are adapted to the regulations of each country, and the following measures are taken according to the calculation of the natural capital of the projects:
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• A programme of species status monitoring reports is followed, followed by a wildlife rescue and relocation plan. Certain activities such as sightings, management plan and wildlife rescue records, controlled disturbance activities and monitoring of marine communities are also carried out.
• Maintenance of wildlife crossings, with monitoring of the degree of use by wildlife.
• To avoid impacts on the reproductive cycle or the alteration of the habitat of a species, activities are carried out outside the breeding period, with monitoring of the colonies during the period of execution of the works. In this follow-up, there are biological protocols of stoppage for threatened species and a subsequent review of the nesting areas.

Actions to protect Flora
• To combat the destruction of the flora, flora transplanting and relocation activities are undertaken.

Actions to protect Habitats
• The indirect impact that accidental discharges may have on protected habitats has been assessed, for which purpose water quality analyses and monitoring of surface water, groundwater and inland aquatic ecosystems are performed.
• Actions are carried out to rehabilitate and fit out traditional rural buildings for the installation of nest boxes to reduce the impacts due to the destruction of the habitat due to the creation of the reservoir basin. In addition, the restoration actions carried out are monitored.
To combat impacts on fauna due to the loss of vegetation cover, monitoring reports on affected species and areas of distribution are carried out prior to the operation to assess the initial state. Awareness campaigns are carried out to minimise possible damage to biodiversity in the area, and preventive measures are taken for environmental releases in the area to avoid damage.

Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Urban Wetlands)

Country/area
Chile

Name of the biodiversity-sensitive area
Urban Wetlands Quirilluca

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the possible alterations that may occur due to the activities carried out by Sacyr, we have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance.
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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Portugal

Name of the biodiversity-sensitive area
Zona de Proteção Especial de Torre da Bolsa (PTZPE0059)

Proximity
Overlap

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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
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Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Portugal

Name of the biodiversity-sensitive area
Sítio de Importância Comunitária de Caia (SIC PTCON0030)

Proximity
Overlap

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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
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Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Important Bird and Biodiversity Conservation Area (IBA))

Country/area
Portugal

Name of the biodiversity-sensitive area
Important Bird Áreas - Torre de Bolsa

Proximity
Overlap

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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Park)

Country/area
Portugal

Name of the biodiversity-sensitive area
Natural Park da Ria Formosa

Proximity
Overlap

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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Park)

Country/area
Portugal

Name of the biodiversity-sensitive area
Área de Proteção ao Parque Natural da Ria Formosa

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Nature Reserve)

Country/area
Portugal

Name of the biodiversity-sensitive area
Reserva Natural do Sapal de Castro Marim e Vila Real de Stº António (RNSCMVRSA)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Portugal

Name of the biodiversity-sensitive area
SIC Ria Formosa-Castro Marim (PTCON0013)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Portugal

Name of the biodiversity-sensitive area
ZPE da Ria Formosa (PTZPE0017)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Portugal

Name of the biodiversity-sensitive area
ZPE dos Sapais de Castro Marim (PTZPE0018)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
Aware of the possible alterations that may occur due to the activities carried out by Sacyr, we have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance.
This will allow us to assess the impact of our activities and adapt measures more effectively.
As measured by KPIs on the natural capital balance, the most significant impacts were habitat alteration, impact on fauna and flora and loss of vegetation cover.
These flora and fauna conservation plans are adapted to the regulations of each country, and the following measures are taken according to the calculation of the natural capital of the projects:
Actions to protect Fauna
• To mitigate impacts related to accidents with wildlife due to the use of transport infrastructures, environmental awareness campaigns and signposting are carried out due to the risk of the presence of wildlife, in addition to the preparation of a report that records the wildlife that has been run over.
• A programme of species status monitoring reports is followed, followed by a wildlife rescue and relocation plan. Certain activities such as sightings, management plan and wildlife rescue records, controlled disturbance activities and monitoring of marine communities are also carried out.
• Maintenance of wildlife crossings, with monitoring of the degree of use by wildlife.
• To avoid impacts on the reproductive cycle or the alteration of the habitat of a species, activities are carried out outside the breeding period, with monitoring of the colonies during the period of execution of the works. In this follow-up, there are biological protocols of stoppage for threatened species and a subsequent review of the nesting areas.

Actions to protect Flora
• To combat the destruction of the flora, flora transplanting and relocation activities are undertaken.

Actions to protect Habitats
• The indirect impact that accidental discharges may have on protected habitats has been assessed, for which purpose water quality analyses and monitoring of surface water, groundwater and inland aquatic ecosystems are performed.
• Actions are carried out to rehabilitate and fit out traditional rural buildings for the installation of nest boxes to reduce the impacts due to the destruction of the habitat due to the creation of the reservoir basin. In addition, the restoration actions carried out are monitored.
To combat impacts on fauna due to the loss of vegetation cover, monitoring reports on affected species and areas of distribution are carried out prior to the operation to assess the initial state. Awareness campaigns are carried out to minimise possible damage to biodiversity in the area, and preventive measures are taken for environmental releases in the area to avoid damage.

Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Ramsar Site)

Country/area
Portugal

Name of the biodiversity-sensitive area
Sítio Ramsar da Ria Formosa (3PT002)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Ramsar Site)

Country/area
Portugal

Name of the biodiversity-sensitive area
Sítio Ramsar do Sapal de Castro Marim (3PT010)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Park)

Country/area
Spain

Name of the biodiversity-sensitive area
Natural Park Sierra de Andújar

Proximity
Overlap

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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
Natural Park Sierra de Andújar

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
Sima del Árbol (ES2430127)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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areas.

Actions to protect Flora
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Actions to protect Habitats
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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
Cueva del Muerto (ES2430151)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
Cueva del Mármol (ES2430143)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
Cueva del Sudor (ES2430144)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEPA Tierra de Campiñas (ES0000204)

Proximity
Adjacent

Briefly describe your organization’s activities in the reporting year located in or near to the selected area
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Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
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To combat impacts on fauna due to the loss of vegetation cover, monitoring reports on affected species and areas of distribution are carried out prior to the operation to assess the initial state. Awareness campaigns are carried out to minimise possible damage to biodiversity in the area, and preventive measures are taken for environmental releases in the area to avoid damage.

Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEPA Campos de Alba (ES0000359)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
Aware of the possible alterations that may occur due to the activities carried out by Sacyr, we have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance.
This will allow us to assess the impact of our activities and adapt measures more effectively.
As measured by KPIs on the natural capital balance, the most significant impacts were habitat alteration, impact on fauna and flora and loss of vegetation cover.
These flora and fauna conservation plans are adapted to the regulations of each country, and the following measures are taken according to the calculation of the natural capital of the projects:
Actions to protect Fauna
• To mitigate impacts related to accidents with wildlife due to the use of transport infrastructures, environmental awareness campaigns and signposting are carried out due to the risk of the presence of wildlife, in addition to the preparation of a report that records the wildlife that has been run over.
• A programme of species status monitoring reports is followed, followed by a wildlife rescue and relocation plan. Certain activities such as sightings, management plan and wildlife rescue records, controlled disturbance activities and monitoring of marine communities are also carried out.
• Maintenance of wildlife crossings, with monitoring of the degree of use by wildlife.
• To avoid impacts on the reproductive cycle or the alteration of the habitat of a species, activities are carried out outside the breeding period, with monitoring of the colonies during the period of execution of the works. In this follow-up, there are biological protocols of stoppage for threatened species and a subsequent review of the nesting areas.

Actions to protect Flora
• To combat the destruction of the flora, flora transplanting and relocation activities are undertaken.

Actions to protect Habitats
• The indirect impact that accidental discharges may have on protected habitats has been assessed, for which purpose water quality analyses and monitoring of surface water, groundwater and inland aquatic ecosystems are performed.
• Actions are carried out to rehabilitate and fit out traditional rural buildings for the installation of nest boxes to reduce the impacts due to the destruction of the habitat due to the creation of the reservoir basin. In addition, the restoration actions carried out are monitored.
To combat impacts on fauna due to the loss of vegetation cover, monitoring reports on affected species and areas of distribution are carried out prior to the operation to assess the initial state. Awareness campaigns are carried out to minimise possible damage to biodiversity in the area, and preventive measures are taken for environmental releases in the area to avoid damage.

Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Wetlands of special interest)

Country/area
Spain

Name of the biodiversity-sensitive area
Zona húmeda Azud de Río Lobos SA-12

Proximity
Up to 5 km

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEC Sierra de Cabrera-Bédar (ES6110005)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEC Riberas del río Carrión y afluentes (ES4140077)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Park)

Country/area
Spain

Name of the biodiversity-sensitive area
Natural Park Las Ubiñas - La Mesa

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEC Costa da morte (ES1110005)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Biosphere reserve)

Country/area
Spain

Name of the biodiversity-sensitive area
Biosphere reserve “Monfragüe”

Proximity
Up to 25 km

Briefly describe your organization’s activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEPA Monfragüe y las dehesas del entorno (ES0000014)

Proximity
Up to 25 km

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEPA Llanos de Cáceres y Sierra de Fuentes (ES0000071)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEPA Embalse de Alcántara (ES0000415)

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Actions to protect Flora
• To combat the destruction of the flora, flora transplanting and relocation activities are undertaken.

Actions to protect Habitats
• The indirect impact that accidental discharges may have on protected habitats has been assessed, for which purpose water quality analyses and monitoring of surface water, groundwater and inland aquatic ecosystems are performed.
• Actions are carried out to rehabilitate and fit out traditional rural buildings for the installation of nest boxes to reduce the impacts due to the destruction of the habitat due to the creation of the reservoir basin. In addition, the restoration actions carried out are monitored.
To combat impacts on fauna due to the loss of vegetation cover, monitoring reports on affected species and areas of distribution are carried out prior to the operation to assess the initial state. Awareness campaigns are carried out to minimise possible damage to biodiversity in the area, and preventive measures are taken for environmental releases in the area to avoid damage.

Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Area of regional interest (ARI))

Country/area
Spain

Name of the biodiversity-sensitive area
ZIR Llanos de Cáceres y Sierra de Fuentes

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
Aware of the possible alterations that may occur due to the activities carried out by Sacyr, we have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance.
This will allow us to assess the impact of our activities and adapt measures more effectively.
As measured by KPIs on the natural capital balance, the most significant impacts were habitat alteration, impact on fauna and flora and loss of vegetation cover.
These flora and fauna conservation plans are adapted to the regulations of each country, and the following measures are taken according to the calculation of the natural capital of the projects:
Actions to protect Fauna
• To mitigate impacts related to accidents with wildlife due to the use of transport infrastructures, environmental awareness campaigns and signposting are carried out due to the risk of the presence of wildlife, in addition to the preparation of a report that records the wildlife that has been run over.
• A programme of species status monitoring reports is followed, followed by a wildlife rescue and relocation plan. Certain activities such as sightings, management plan and wildlife rescue records, controlled disturbance activities and monitoring of marine communities are also carried out.
• Maintenance of wildlife crossings, with monitoring of the degree of use by wildlife.
• To avoid impacts on the reproductive cycle or the alteration of the habitat of a species, activities are carried out outside the breeding period, with monitoring of the colonies during the period of execution of the works. In this follow-up, there are biological protocols of stoppage for threatened species and a subsequent review of the nesting areas.

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
LIC L´lla de Tabarca y l´entorn marí (ES5213024)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Park)

Country/area
Spain

Name of the biodiversity-sensitive area
Natural Park de Redes

Proximity
Overlap

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEC Barranco del Jorado (ES7020016)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Monument)

Country/area
Spain

Name of the biodiversity-sensitive area
Natural Monument Barrando del Jorado

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
Cumbres y acantilados del norte de La Palma (ES0000114)

Proximity
Up to 5 km

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEC Montañas de Ifara y los Riscos (ES7020058)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Monument)

Country/area
Spain

Name of the biodiversity-sensitive area
Natural Monument Montañas de Ifara y los Riscos

Proximity

Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEC Montaña Roja (ES7020049)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEPA Montaña Roja (ES7020049)

Proximity
Adjacent

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Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

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• To mitigate impacts related to accidents with wildlife due to the use of transport infrastructures, environmental awareness campaigns and signposting are carried out due to the risk of the presence of wildlife, in addition to the preparation of a report that records the wildlife that has been run over.
• A programme of species status monitoring reports is followed, followed by a wildlife rescue and relocation plan. Certain activities such as sightings, management plan and wildlife rescue records, controlled disturbance activities and monitoring of marine communities are also carried out.
• Maintenance of wildlife crossings, with monitoring of the degree of use by wildlife.
• To avoid impacts on the reproductive cycle or the alteration of the habitat of a species, activities are carried out outside the breeding period, with monitoring of the colonies during the period of execution of the works. In this follow-up, there are biological protocols of stoppage for threatened species and a subsequent review of the nesting areas.

Actions to protect Flora
• To combat the destruction of the flora, flora transplanting and relocation activities are undertaken.

Actions to protect Habitats
• The indirect impact that accidental discharges may have on protected habitats has been assessed, for which purpose water quality analyses and monitoring of surface water, groundwater and inland aquatic ecosystems are performed.
• Actions are carried out to rehabilitate and fit out traditional rural buildings for the installation of nest boxes to reduce the impacts due to the destruction of the habitat due to the creation of the reservoir basin. In addition, the restoration actions carried out are monitored.
To combat impacts on fauna due to the loss of vegetation cover, monitoring reports on affected species and areas of distribution are carried out prior to the operation to assess the initial state. Awareness campaigns are carried out to minimise possible damage to biodiversity in the area, and preventive measures are taken for environmental releases in the area to avoid damage.

Classification of biodiversity -sensitive area

Other biodiversity sensitive area, please specify (Special Nature Reserve)

Country/area
Spain

Name of the biodiversity-sensitive area
Special Nature Reserve Montaña Roja

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented
Aware of the possible alterations that may occur due to the activities carried out by Sacyr, we have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance.
This will allow us to assess the impact of our activities and adapt measures more effectively.
As measured by KPIs on the natural capital balance, the most significant impacts were habitat alteration, impact on fauna and flora and loss of vegetation cover.
These flora and fauna conservation plans are adapted to the regulations of each country, and the following measures are taken according to the calculation of the natural capital of the projects:
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Classification of biodiversity -sensitive area
Natura 2000 network of protected areas

Country/area
Spain

Name of the biodiversity-sensitive area
ZEC Sebadales del Sur de Tenerife (ES7020116)

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
Near these places, we have developed activities in our line of work, directly related to construction.
Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Classification of biodiversity -sensitive area
Other biodiversity sensitive area, please specify (Natural Monument)

Country/area
Spain

Name of the biodiversity-sensitive area
Natural Monument de Montaña Pelada

Proximity
Adjacent

Briefly describe your organization's activities in the reporting year located in or near to the selected area
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Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity
Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area
Physical controls
Operational controls
Abatement controls
Restoration
Biodiversity offsets
Other, please specify (Environmental training)

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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C15.5

(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity- related commitments
Row 1	Yes, we are taking actions to progress our biodiversity-related commitments	Land/water protection Land/water management Species management Education & awareness Other, please specify (Analyze midterm risks and dependencies on natural capital, monitoring protected areas through cameras to identify, rescue and relocate species, creation of nurseries for protected species, deployment of water drones to monitor marine species)

C15.6

(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	Yes, we use indicators	State and benefit indicators Response indicators Other, please specify (Operation centers located within or close perimeter by protected zones, protected zones affected by operations, endangered species located in zones affected by operations, hectares of restored habitats)

C15.7

(C15.7) Have you published information about your organization's response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
In mainstream financial reports	Content of biodiversity-related policies or commitments Governance Impacts on biodiversity Details on biodiversity indicators Risks and opportunities Biodiversity strategy	At Sacyr we have a responsibility towards the natural environment which we address from a global standpoint, with an integrative and proactive approach. A whole chapter is within their annual report. Consult pages 192 to 204 for further detail.
In voluntary sustainability report or other voluntary communications	Content of biodiversity-related policies or commitments Governance Impacts on biodiversity Details on biodiversity indicators Risks and opportunities Biodiversity strategy	At Sacyr we have a responsibility towards the natural environment which we address from a global standpoint, with an integrative and proactive approach. A whole chapter is within their annual report. Consult pages 192 to 204 for further detail.

C16. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	COO of Sacyr, General Corporate Manager	Chief Operating Officer (COO)

SC. Supply chain module

SC0.0

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

SC0.1

(SC0.1) What is your company's annual revenue for the stated reporting period?

	Annual Revenue
Row 1	5851724000

SC1.1

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Requesting member
Cellnex Telecom SA

Scope of emissions
Scope 1

Scope 2 accounting method
<Not Applicable>

Scope 3 category(ies)
<Not Applicable>

Allocation level
Facility

Allocation level detail
Two small maintenance and cleaning contracts for the offices in C/ Juan Esplandiú (Madrid)

Emissions in metric tonnes of CO2e
0

Uncertainty (±%)
0

Major sources of emissions

Verified
Yes

Allocation method
Allocation not necessary due to type of primary data available

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
Considering the type of services provided to Cellnex Telecom as well as the conditions defined in the contracts, Sacyr does not have any direct consumption associated with the development of the activities.

Requesting member
Cellnex Telecom SA

Scope of emissions
Scope 2

Scope 2 accounting method
Market-based

Scope 3 category(ies)
<Not Applicable>

Allocation level
Facility

Allocation level detail
Two small maintenance and cleaning contracts for the offices in C/ Juan Esplandiú (Madrid).

Emissions in metric tonnes of CO2e
0

Uncertainty (±%)
0

Major sources of emissions

Verified
Yes

Allocation method
Allocation not necessary due to type of primary data available

Market value or quantity of goods/services supplied to the requesting member

Unit for market value or quantity of goods/services supplied
Please select

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
Considering the type of services provided to Cellnex Telecom as well as the conditions defined in the contracts, Sacyr does not have any direct consumption associated with the development of these activities.

SC1.2

(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).

Since Sacyr's carbon footprint (scope 1 and scope 2) associated with the services provided to Cellnex Telecom is 0, it is unnecessary to provide references for the data used.

SC1.3

(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Allocation challenges	Please explain what would help you overcome these challenges
Customer base is too large and diverse to accurately track emissions to the customer level	Deepening in the knowledge of our diverse processes and having a better understanding of our scope 3 are crucial to allocate our emissions to our customers.

SC1.4

(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Yes

SC1.4a

(SC1.4a) Describe how you plan to develop your capabilities.

The plan to allocate the emissions to our clients is based on the identification of the consumption of the raw material and the generated waste associated to the different centers, establishing the relationship between the different centers and the clients associated to them.

SC2.1

(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.

Requesting member
Cellnex Telecom SA

Group type of project
Relationship sustainability assessment

Type of project
Assessing products or services life cycle footprint to identify efficiencies

Emissions targeted
Actions to reduce customers' operational emissions (customer scope 1 & 2)

Estimated timeframe for carbon reductions to be realized
0-1 year

Estimated lifetime CO2e savings
0

Estimated payback
1-3 years

Details of proposal
The project could address the following phases: - A proposal with a package of energy-saving measures for the customer's facilities on which Sacyr performs maintenance operations - The review of the maintenance plan to reinforce preventive maintenance operations

SC2.2

(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?

No

SC4.1

(SC4.1) Are you providing product level data for your organization's goods or services?

No, I am not providing data

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please confirm below

I have read and accept the applicable Terms