

Sacyr

# 2024 CDP Corporate Questionnaire 2024

Word version

**Important: this export excludes unanswered questions**

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

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

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## C1. Introduction

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

Select from:

English

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

Select from:

EUR

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

#### (1.3.2) Organization type

Select from:

Publicly traded organization

#### (1.3.3) Description of organization

*Sacyr is a global infrastructure group listed in the Spanish stock market committed to meeting any challenge to transform society. We have been active for over 30 years, and we are global leaders in the infrastructure sector, operating in over 20 countries, primarily in Latin America and southern Europe, as well as in strategic markets like the United States and Australia. In 2023, approximately 89% of our backlog and 76% of our revenues have originated from 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 of our concession's strategy, which has boosted our revenues, EBITDA and net profit to record levels. The company is structured in two different areas of activity: · Engineering and infrastructure: focusing mainly on the construction of all manner of civil works and residential and non-residential building infrastructure as well as the promotion, performance, start-up and operation of engineering and industrial construction projects. · Concessions: managing third party-owned infrastructures such as motorways, hospitals, transport hubs, integrated water cycle, water treatment plants, etc. The third area of activity of Sacyr, called Services, has seized at the end of 2022. This business line, specializing in management services for the environment and utilities, has been sold as part of the group's strategy to focus on its other*

activities. As a result, our emission profile is characterized by the main contribution of purchase activities (71%) followed by energy consumption (14%). Sustainability is one of the cornerstones of Sacyr Group's activities and the company has made big advances to contribute towards its development in those societies where it operates. In this sense, Sacyr's corporate vision is to be a leading Group with an international focus that is seen as a benchmark in developing innovative, high-value projects, that grows steadily and profitably, providing quality employment opportunities for its employees while being environmentally friendly. Within its commitment to sustainability and the fight against climate change, Sacyr started reporting to CDP in 2018 and by the end of 2020 developed a Climate Change Strategy, committed to achieve Net-Zero by 2050, and has set short and long-term Science Based Targets approved by the SBTi. In addition to this Strategic Plan, we have also launched the sustainability action plan, the "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 during these five years and improve the health and safety of our employees. As a result of this new approach, and the major results of our previous Strategic Plan for the 2015-2020 period, we have been awarded as the most sustainable company in the infrastructure and construction sector in Spain for the third consecutive year and 6th most sustainable worldwide, according to the Sustainalytics ESG Risk Rating, which evaluates the sustainability performance of more than 20,000 companies worldwide, taking into account both the environmental, social and corporate governance aspects of these corporations.

[Fixed row]

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

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2023	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

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

4609428000

**(1.5) Provide details on your reporting boundary.**

	<p>Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?</p>
	<p>Select from:  <input checked="" type="checkbox"/> Yes</p>

[Fixed row]

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

**ISIN code - bond**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

**ISIN code - equity**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

Yes

**(1.6.2) Provide your unique identifier**

ES0182870214

**CUSIP number**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## Ticker symbol

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## SEDOL code

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## LEI number

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## D-U-N-S number

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## Other unique identifier

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

[Add row]

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

Select all that apply

Oman

Peru

Chile

Spain

Brazil

Uruguay

Colombia

Paraguay

Portugal

Australia

Canada

Mexico

Sweden

Algeria

Ireland

Gibraltar

United States of America

United Kingdom of Great Britain and Northern Ireland

### (1.24) Has your organization mapped its value chain?

#### (1.24.1) Value chain mapped

Select from:

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

#### (1.24.2) Value chain stages covered in mapping

Select all that apply

Upstream value chain

Downstream value chain

#### (1.24.3) Highest supplier tier mapped

Select from:

Tier 1 suppliers

#### (1.24.4) Highest supplier tier known but not mapped

Select from:

Tier 2 suppliers

#### (1.24.7) Description of mapping process and coverage

*In 2023 we reviewed our supply chain mapping methodology to improve the efficacy of supplier segmentation according to their criticality for Sacyr. The task consisted in part in increasing the scope of the mapping, analysis of a total of 1,170 tier 1 suppliers of the entire Group, from 1,052 in 2022. The supplier analysis is performed on an external screening platform and considers 6 ESG risk categories, further broken down into 37 material topics for infrastructure management. These 6 ESG categories are: - Environment - Business conduct - Human resource - Human rights - Corporate governance - Community impact Based on these criteria, the analysis yielded a total of 37 critical suppliers. Once critical suppliers have been identified an evaluation questionnaire is shared with them to determine areas for improvement. Lastly, the questionnaire results are analyzed by experts to define improvement measures to be implemented that reflect Sacyr's standards and values, thereby promoting a productive and lasting relationship with the suppliers. We also map our downstream value chain, which consists of customers (A person or entity that contracts projects and/or uses the services of Sacyr's various units), community (Persons or entities that are affected by Sacyr's activity), shareholders, distributors, logistics providers. As part of our Natural Capital Action Plan we performed in 2023 a study of natural risks, opportunities, impacts and dependencies at all levels of our value chain. The mapping was done following the LEAP methodology proposed by the TNFD. This study provided us with valuable data on our downstream value chain actors' sites, such as any interaction with Nature of sensitive ecosystems they might have and allows us to identify priority locations for preventive and corrective actions.*

[Fixed row]

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

##### (1.24.1.1) Plastics mapping

Select from:

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

##### (1.24.1.2) Value chain stages covered in mapping

Select all that apply

End-of-life management

#### (1.24.1.4) End-of-life management pathways mapped

*Select all that apply*

Preparation for reuse

Recycling

Waste to Energy

Incineration

Landfill

*[Fixed row]*

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

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

### **Short-term**

**(2.1.1) From (years)**

0

**(2.1.3) To (years)**

5

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

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

### **Medium-term**

**(2.1.1) From (years)**

6

**(2.1.3) To (years)**

10

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

*The period corresponds with the years 2025 to 2030, aligned with the target year of our near-term SBT.*



## Long-term

### (2.1.1) From (years)

11

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

Select from:

No

### (2.1.3) To (years)

30

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

The period corresponds with the years between 2030 and 2050 in order to encompass climate change projections towards our net-zero ambition.

[Fixed row]

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

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

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

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

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

**Row 1**

**(2.2.2.1) Environmental issue**

Select all that apply

- Climate change

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

Select all that apply

- Risks
- Opportunities

**(2.2.2.3) Value chain stages covered**

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain
- End of life management

#### (2.2.2.4) Coverage

*Select from:*

- Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

- More than once a year

#### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

#### (2.2.2.10) Integration of risk management process

Select from:

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

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local
- National

### (2.2.2.12) Tools and methods used

#### Commercially/publicly available tools

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

#### Enterprise Risk Management

- COSO Enterprise Risk Management Framework
- ISO 31000 Risk Management Standard

#### International methodologies and standards

- IPCC Climate Change Projections

#### Other

- Scenario analysis

### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- Drought
- Tornado
- Avalanche
- Landslide
- Wildfires
- Heat waves
- Subsidence
- Cold wave/frost
- Glacial lake outburst
- Cyclones, hurricanes, typhoons

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

#### **Chronic physical**

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

#### **Policy**

- ☑ Carbon pricing mechanisms

#### **Market**

- ☑ Availability and/or increased cost of raw materials

#### **Reputation**

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

#### **Technology**

- ☑ Transition to lower emissions technology and products

#### **Liability**

- ☑ Exposure to litigation

### **(2.2.2.14) Partners and stakeholders considered**

Select all that apply

- Customers
- Employees
- Investors
- NGOs
- Suppliers

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

Select from:

- No

### (2.2.2.16) Further details of process

*This is the 5th year that Sacyr identifies and assesses its climate-related risks using the TCFD methodology and in line with the COSO Enterprise Risk Management Framework and the ISO 31000 Risk Management Standard. All the types of risks are assessed in a common management structure such as the "MyR!SKS" platform. Climate risk sheets are produced in the same format as other types of risks, responding to a multi-disciplinary integration. The climate risk specific assessment is carried out twice a year (February and September) is supported by "PG.01.09 Analysis of the context of the organization" and "PG.01.08 Risk analysis methodology" general company-wide procedures. It follows the steps: 1. Risk identification: The Quality, Environment and Energy Department, along with other relevant heads of relevant departments where relevant, identifies climate risks and opportunities based on the internal and external context of Sacyr and a stakeholder analysis considering clients (downstream), analysts, investors, NGOs, employees, suppliers (upstream), etc. Various physical and transitional climate scenarios are considered. The identified risks and opportunities are placed on a SWOT matrix. The Sustainability Committee is then in charge of review, debate and approve these findings. 2. Risk evaluation A qualitative assessment of transition risks and opportunities is carried out to estimate 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. To assess these risks and opportunities, we examine the data of the annual IEA analysis for three scenarios (NZE, STEPS and APS), based on the key dataset from the Global Energy and Climate Model (GEC Model). We look at past conditions, implemented measures, impacts on annual accounts (changes in direct or indirect costs, income, expenditure or investment), performance potential and time horizon (short, medium, long), as well as any other additional observations. Since 2021, Sacyr performs a quantitative analysis of physical climate risks by using an in-house tool. The tool combines scientific data from the latest IPCC Report (AR6) with natural catastrophe risk layers (e.g. flood zones) from 34 models for shared socioeconomic pathways (SSPs) to calculate the financial impact of Sacyr's asset-level risks. The scenarios used are SSP1-2.6, SSP2- 4.5 and SSP5-8.5 from the Coupled Model Intercomparison Project Phase 6 (CMIP6). Data is averaged over different time periods to account for interannual variability of the climate system and consolidated for the time horizons defined in our Climate Change Strategy (short 2025, medium 2030, long-term 2050). 3. Risk response The Sustainability Committee selects the specific managing method for each climate risk: • Acceptance of the risk • Avoidance of risk • Reduction of the risk • Transfer or share of the risk Case study: The increased severity and frequency of cyclones and hurricanes was identified as a risk for us with a medium probability (2) and magnitude (2) for a medium-term horizon. The level of risk has been defined as tolerable (2x24), with a focus on Mexico and the US. They would cause material damage and temporary cessation of production (increased direct and indirect costs). Our response was to implement contingency protocols from the very first stages of the operation, limiting the risk effect.*

## Row 2

### (2.2.2.1) Environmental issue

*Select all that apply*

- Climate change
- Water
- Biodiversity

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

*Select all that apply*

- Dependencies
- Impacts

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

Select from:

- Annually

### (2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local

### (2.2.2.12) Tools and methods used

#### Commercially/publicly available tools

- Biodiversity indicators for site-based impacts
- Encore tool
- LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
- TNFD – Taskforce on Nature-related Financial Disclosures

### (2.2.2.14) Partners and stakeholders considered



Select all that apply

- Customers
- Employees
- Investors
- NGOs
- Suppliers

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

Select from:

- Yes

### (2.2.2.16) Further details of process

*Seeking to align with the most recent and recognized environmental frameworks, in 2023 Sacyr performed a natural capital risks, opportunities, dependencies and impact assessment in line with the TNFD recommendations. We have followed the guidelines established in the LEAP (Locate, Assess, Audit and Prepare) methodology of the same organization. The methodology used is as follows: 1. Locate Using the SBTN Materiality Tool proposed by TNFD as a basis, the key impacts and dependencies of each type of activity conducted by Sacyr in each country analyzed were identified and classified on a five-level scale, with 1 very low materiality and 5 very high for the following drivers: Land use, climate change, resource use, pollution, biodiversity. The interconnection between our activities and nature was determined for all our sites, and sensitive areas were identified using the databases WDPA, BII, OWR and LANDex. Priority locations are defined as sensitive areas located on sites with material interactions with nature. 2. Evaluate For the priority locations identified in the previous step, we identified Sacyr's natural capital impacts and dependencies (ecosystem services, environmental assets and impact drivers) which were assessed based on the changes generated in ecosystems, modifications of ecosystem services, and direct measurable impacts of Sacyr's projects. Impacts and dependencies were then scored and ranked based on three criteria: Magnitude, extent and frequency. 3. Assess For the most material impacts and dependencies, we identified and evaluated the resulting natural capital risks and opportunities, and fine-tuned mitigation actions for existing risks on the priority locations. Finally, risks and opportunities were prioritized based on their criticality, likelihood and magnitude of social impact. This assessment provided the following actionable information: - % of biomass and ecosystem types with which Sacyr's activities interact - Number of priority locations per country and activity. - Materiality matrix of ecosystem services impacted by Sacyr or of which Sacyr is dependent, per impact driver per activity. - Materiality matrix of Sacyr impacts and dependencies per activity for the 5 impact drivers and sub-drivers.*

### Row 3

#### (2.2.2.1) Environmental issue

Select all that apply

- Water

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

*Select all that apply*

- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- More than once a year

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

*Select from:*

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

### (2.2.2.11) Location-specificity used

*Select all that apply*

- Site-specific
- Local
- National

### (2.2.2.12) Tools and methods used

#### **Commercially/publicly available tools**

- WRI Aqueduct
- WWF Water Risk Filter

#### **Enterprise Risk Management**

- COSO Enterprise Risk Management Framework
- ISO 31000 Risk Management Standard

#### **International methodologies and standards**

- IPCC Climate Change Projections
- ISO 14001 Environmental Management Standard
- ISO 14046 Environmental Management – Water Footprint

## Other

- Scenario analysis

## (2.2.2.13) Risk types and criteria considered

### Acute physical

- Drought
- Flood (coastal, fluvial, pluvial, ground water)

### Chronic physical

- Declining ecosystem services
- Water stress
- Water quality at a basin/catchment level

### Policy

- Changes to national legislation
- Regulation of discharge quality/volumes
- Limited or lack of river basin management
- Poor coordination between regulatory bodies
- Poor enforcement of environmental regulation
- Limited or lack of transboundary water management
- Increased difficulty in obtaining operations permits
- Increased difficulty in obtaining water withdrawals permit
- Statutory water withdrawal limits/changes to water allocation
- Uncertainty and/or conflicts involving land tenure rights and water rights

### Market

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

### Reputation

- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
- Stakeholder conflicts concerning water resources at a basin/catchment level
- Other reputation, please specify :Cultural Importance and Biodiversity Importance

### Technology

- Transition to water efficient and low water intensity technologies and products

## Liability

- Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Employees
- Investors
- Local communities
- Suppliers

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

Select from:

- Yes

### (2.2.2.16) Further details of process

Sacyr assesses all types of risks in a common management structure that includes the "MyR!SKS" platform. Water risk sheets are produced in the same format as other types of risks, responding to a multi-disciplinary integration. The water risk assessment is carried out twice a year (February and September) is supported by "PG.01.09 Analysis of the context of the organization" and "PG.01.08 Risk analysis methodology" general company-wide procedures. It follows the steps: 1.

*Risk identification* The Quality, Environment and Energy Department, along with other relevant heads of relevant departments where relevant, identifies water risks and opportunities based on the internal and external context of Sacyr and a stakeholder analysis considering clients (downstream), analysts, investors, NGOs, employees, suppliers (upstream), etc. Various physical and transitional scenarios are considered. The identified risks and opportunities are placed on a SWOT matrix. The Sustainability Committee is then in charge of review, debate and approve these findings. 2. *Risk evaluation* Since 2023, Sacyr's water-related risks are quantitatively assessed according to the WWF Risk Filter Methodology. The tool provides the values of exposure of our sites to physical risks (Water Scarcity, Flooding, Water Quality, Ecosystem Services Status), regulatory risks (Enabling Environment, Institutions and Governance, Management Instruments, Infrastructure and Finance) and reputational risks (Cultural Importance, Biodiversity Importance, Media Scrutiny and Conflict) by country, province, and watershed for the baseline (year 2020), and 2030 and 2050 quantitative projections of water risks. In line with the Task Force on Climate-related Financial Disclosure (TCFD) recommendations, the scenarios dataset is based on a combination of the most relevant climate scenarios (IPCC CMIP5 Representative Concentration Pathways – RCP) and socio-economic scenarios (IIASA Shared Socioeconomic Pathways – SSP). A qualitative assessment is carried out based on the probability of occurrence of each transition and physical risk/opportunity and its impacts on Sacyr's financial accounts to understand which of them could have a substantive financial or strategic impact. In this qualitative assessment we consider all transitions risk categories as defined by the TCFD. We assess past conditions, implemented measures, impacts

on annual accounts, performance potential and time horizon (short, medium, long), as well as any other additional observations. Since 2021, Sacyr also performs a quantitative analysis by using a tool for assessing the financial impact of physical water-related risks. 3. Risk response The Sustainability Committee selects the specific managing method for each water-related risk: • Acceptance of the risk • Avoidance of risk • Reduction of the risk • Transfer or share of the risk  
[Add row]

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

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

Select from:

Yes

### **(2.2.7.2) Description of how interconnections are assessed**

*Seeking to align with the most recent and recognized environmental frameworks, in 2023 Sacyr performed a natural capital risks, opportunities, dependencies and impact assessment in line with the TNFD recommendations. We have followed the guidelines established in the LEAP (Locate, Assess, Audit and Prepare) methodology of the same organization. Interconnections between environmental dependencies, impacts, risks and/or opportunities are assessed in step 3 of the LEAP process. The methodology was implemented as follows: 1. Locate Using the SBTN Materiality Tool proposed by TNFD as a basis, the key impacts and dependencies of each type of activity conducted by Sacyr in each country analyzed were identified and classified on a five-level scale, with 1 very low materiality and 5 very high for the following drivers: Land use, climate change, resource use, pollution, biodiversity. The interconnection between our activities and nature was determined for all our sites, and sensitive areas were identified using the databases WDPA, BII, OWR and LANDex. Priority locations are defined as sensitive areas located on sites with material interactions with nature. 2. Evaluate For the priority locations identified in the previous step, we identified Sacyr's natural capital impacts and dependencies (ecosystem services, environmental assets and impact drivers) which were assessed based on the changes generated in ecosystems, modifications of ecosystem services, and direct measurable impacts of Sacyr's projects. Impacts and dependencies were then scored and ranked based on three criteria: Magnitude, extent and frequency. 3. Assess For the most material impacts and dependencies, we identified and evaluated the resulting natural capital risks and opportunities, and fine-tuned mitigation actions for existing risks on the priority locations. Finally, environmental risks and opportunities were prioritized based on their criticality, likelihood and magnitude of social impact. Most of the identified natural capital risks are transitional, including regulatory, financial, reporting, and reputational risks related to ecosystems damage. Some physical risks have also been detected, related to habitat and biodiversity alteration, resource use dependencies, and climate change exposure affecting various activities. The opportunities related to nature identified in the study are linked to the implementation of nature-based solutions that enable impact mitigation and compensation, the transition to more efficient technologies with the use of natural resources and reduced environmental impact, and the acquisition of funds for the development of conservation and nature restoration projects.*

[Fixed row]

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

### (2.3.1) Identification of priority locations

Select from:

- Yes, we have identified priority locations

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

Select all that apply

- Direct operations

### (2.3.3) Types of priority locations identified

#### Sensitive locations

- Areas important for biodiversity
- Areas of rapid decline in ecosystem integrity
- Areas of importance for ecosystem service provision

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

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

### (2.3.4) Description of process to identify priority locations

*Seeking to align with state-of-the-art environmental frameworks, in 2023 Sacyr performed a natural capital risks, opportunities, dependencies and impact assessment in line with the TNFD recommendations. We have followed the guidelines established in the LEAP (Locate, Assess, Audit and Prepare) methodology of the same organization. Priority locations are identified in step 1 of the LEAP process. The methodology was implemented as follows: The first step of the LEAP method allowed (Locate) us to identify our priority locations. Using the SBTN Materiality Tool proposed by TNFD as a basis, the key impacts and dependencies of each type of Sacyr activity in each country analyzed were identified and classified on a five-level scale, with 1 very low materiality and 5 very high for the following drivers: Land use, climate change, resource use, pollution, biodiversity. The interconnection between our activities and nature was determined for all our sites, and sensitive areas were identified using the databases WDPA, BII, OWR and LANDex. Priority locations are defined as sensitive areas located on sites with material interactions with nature. Based on the analysis conducted using the SBTN tool and the adjustments made to it, pre-material impacts (moderate, high, or very high) have been identified for almost all of Sacyr's activity groups. During the construction of roads, urbanization processes, and hydraulic works, as well as in water treatment infrastructures, dam construction, and railway works, very high materiality impacts have been detected related to land use changes in terrestrial, freshwater, and marine ecosystems. Similarly, high impacts have been identified in resource consumption, especially water, in all technologies except port works, power generation plants, and waste plants. The analysis of sensitive locations shows that a very high percentage of facilities from all technologies constructed and operated by Sacyr are in sensitive areas, especially in territories with high integrity (BII greater than or equal to three) and high water stress (OWR greater than or equal to 3). Regarding*

the prioritization of facilities, all of them except for water treatment plants in Australia and urbanization activities in the United Kingdom have been classified as priority. Notably within this group are roads, airports, power generation plants, and dams, where 100% of the analyzed facilities have received this classification.

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

Select from:

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

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

*Informe valoración de riesgos TNFD.pdf*  
[Fixed row]

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

### Risks

#### (2.4.1) Type of definition

Select all that apply

- Qualitative  
 Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

- Direct operating costs

#### (2.4.3) Change to indicator

Select from:

- Absolute increase

#### (2.4.5) Absolute increase/ decrease figure



8000000

## (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Likelihood of effect occurring

## (2.4.7) Application of definition

Sacyr's definition of substantive financial effect of environmental risk on the business is expressed in the following qualitative and quantitative terms: - Very High: OPEX increase of 8 million The risks which are estimated to generate an OPEX increase of more than 8 million euros are considered to have a substantive effect on the organization.

## Opportunities

### (2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

### (2.4.2) Indicator used to define substantive effect

Select from:

- Revenue

### (2.4.3) Change to indicator

Select from:

- Absolute increase

### (2.4.5) Absolute increase/ decrease figure

100000000

## (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Likelihood of effect occurring

## (2.4.7) Application of definition

Sacyr's definition of substantive financial effect of environmental opportunity on the business is expressed in the following qualitative and quantitative terms: -

Very High: revenue increase of 100 million The risks which are estimated to generate revenue of more than 100 million euros are considered to have a substantive effect on the organization.

[Add row]

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

### (2.5.1) Identification and classification of potential water pollutants

Select from:

- Yes, we identify and classify our potential water pollutants

### (2.5.2) How potential water pollutants are identified and classified

At Sacyr the quality of discharges is always ensured to identify and classify any water pollutants. Sacyr has water treatment plants and water quality measurement systems within operational processes are implemented, allowing water to be returned to nature in the desired optimal condition. Sacyr always complies with environmental legislation whilst also applying preventive controls to minimize the risk of possible polluting discharges. The processes that ensure compliance are part of the environmental management systems that are implemented, verified, and certified in accordance with the international standard ISO 14001. The water that reaches the wastewater treatment plants managed by Sacyr, is treated, and returned to the watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge being assured, always in accordance with applicable environmental legislation. The quality of discharges is always controlled in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge authorization, water quality parameters are periodically reported to the relevant environmental authority. Sacyr also has internal emergency plans and protocols if a discharge or spillage affects the external environment:•Subsequent analysis of the reason for the discharge or spill.•Adoption of the appropriate preventive measures to reduce the chances of a recurrence.

[Fixed row]

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

### **Row 1**

#### **(2.5.1.1) Water pollutant category**

Select from:

Nitrates

#### **(2.5.1.2) Description of water pollutant and potential impacts**

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

#### **(2.5.1.3) Value chain stage**

Select all that apply

Direct operations

Upstream value chain

#### **(2.5.1.4) Actions and procedures to minimize adverse impacts**

Select all that apply

Resource recovery

Upgrading of process equipment/methods

Beyond compliance with regulatory requirements

Implementation of integrated solid waste management systems

- Industrial and chemical accidents prevention, preparedness, and response
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

### (2.5.1.5) Please explain

*The water that reaches the wastewater treatment plants managed by Sacyr, is treated, and returned to the watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge being assured, always in accordance with applicable environmental legislation. To guarantee water quality, Sacyr always controls the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge authorizations. Furthermore, in accordance with each authorization, Sacyr periodically reports water quality parameters to the relevant environmental authority. The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. As part of Sacyr's environmental management system, there are different general and technical procedures that assure that impacts on the water resources and quality of water are minimized on the activities, such as: "Response to environmental emergencies", where preventive and corrective measures are described to minimize the impacts of storage and handling of hazardous substances and the measures in case of spills. "Product preservation" where requirements about how to handle and store the products are described to prevent spills. "Management of storage area". "Spill control". "Wastewater treatment"*

## Row 2

### (2.5.1.1) Water pollutant category

Select from:

- Pesticides

### (2.5.1.2) Description of water pollutant and potential impacts

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

### (2.5.1.3) Value chain stage

Select all that apply

- Direct operations

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- Beyond compliance with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Upgrading of process equipment/methods

#### (2.5.1.5) Please explain

*To guarantee water quality, Sacyr always control the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge authorizations. Furthermore, in accordance with each authorization, Sacyr periodically reports water quality parameters to the relevant environmental authority. The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. As part of Sacyr's environmental management system, there are different general and technical procedures that assure that impacts on the water resources and quality of water are minimised on the activities, such as; "Response to environmental emergencies", where preventive and corrective measures are described to minimise the impacts of storage and handling of hazardous substances and the measures in case of spills. "Product preservation" where requirements about how to handle and storage the products are described to prevent spills. "Management of storage area". "Spill control". "Wastewater treatment". "Preventive maintenance and respond to incidents". "Waste Management", "Machinery Management".*

### Row 3

#### (2.5.1.1) Water pollutant category

Select from:

- Oil

#### (2.5.1.2) Description of water pollutant and potential impacts

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

### (2.5.1.3) Value chain stage

Select all that apply

- Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Resource recovery
- Upgrading of process equipment/methods
- Beyond compliance with regulatory requirements
- Provision of best practice instructions on product use
- Implementation of integrated solid waste management systems
- Requirement for suppliers to comply with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

### (2.5.1.5) Please explain

*The water that reaches the wastewater treatment plants managed by Sacyr, is treated, and returned to the watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge being assured, always. Furthermore, in accordance with each authorization, Sacyr periodically reports water quality parameters to the relevant environmental authority. The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. As part of Sacyr's environmental management system, there are different general and technical procedures that assure that impacts of oils on water quality are minimised. For example, "Response to environmental emergencies", where preventive and corrective measures are described to minimise the impacts of storage and handling of hazardous substances and the measures in case of spills. According to this procedure drills shall be developed regularly in response to emergencies like oil spills. "Product preservation" where requirements about how to handle and store the products are described to prevent spills. "Management of storage area". "Spill control". "Machine management". Moreover, Sacyr has issued best practices manuals where measures to minimise the impacts on water resources are described. Every Sacyr employee receives the manual, and he/she is trained to apply it.*

## Row 4

### (2.5.1.1) Water pollutant category

Select from:

- Phosphates

### (2.5.1.2) Description of water pollutant and potential impacts

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

### (2.5.1.3) Value chain stage

Select all that apply

- Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Resource recovery
- Upgrading of process equipment/methods
- Beyond compliance with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

### (2.5.1.5) Please explain

*The water that reaches the wastewater treatment plants managed by Sacyr, is treated, and returned to the watercourses, to the sea, or is destined for a new use after being reclaimed, with the quality of the discharge being assured, always in accordance with applicable environmental legislation. To guarantee water quality, Sacyr always controls the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge authorizations. Furthermore, in accordance with each authorization, we periodically report water quality parameters to the relevant environmental authority. The success of impacts minimization actions is measured as the compliance with the contaminants concentrations thresholds in the discharge set by the applicable environmental authority at each location. As part of Sacyr's environmental management system, there are different general and technical procedures that assure that impacts on the water resources and quality of water are minimised on the activities, such as; "Response to environmental emergencies", where preventive and corrective measures are described to minimise the impacts of storage and handling of hazardous substances and the measures*

*in case of spills. "Product preservation" where requirements about how to handle and store the products are described to prevent spills. "Management of storage area". "Waste Management". "Wastewater treatment".*

*[Add row]*



### C3. Disclosure of risks and opportunities

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

#### Climate change

##### **(3.1.1) Environmental risks identified**

*Select from:*

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

#### Water

##### **(3.1.1) Environmental risks identified**

*Select from:*

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

#### Plastics

##### **(3.1.1) Environmental risks identified**

*Select from:*

No

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

*Select from:*

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

### (3.1.3) Please explain

*Sacyr did not identify plastic-related risks that have a substantial risk on the organization.  
[Fixed row]*

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

#### **Climate change**

##### (3.1.1.1) Risk identifier

*Select from:*

Risk1

##### (3.1.1.3) Risk types and primary environmental risk driver

###### **Acute physical**

Landslide

##### (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

Direct operations

##### (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

Brazil

Colombia

Paraguay

Uruguay

### **(3.1.1.9) Organization-specific description of risk**

*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 Brazil, Paraguay, Uruguay and Colombia, where we have operations of our two 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 (SSP1-2.6, SSP2-4.5, SSP5-8.5) carried out in 2023 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.*

### **(3.1.1.11) Primary financial effect of the risk**

Select from:

- Increased direct costs

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

Select all that apply

- Short-term

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

Select from:

- Likely

### **(3.1.1.14) Magnitude**

Select from:

- Medium

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

Landslide risk was categorized as having a substantial impact level in the short-term horizon of Sacyr's Climate Adaptation Plan. Landslides are mainly caused by heavy rainfall in a short period of time. According to the physical climate scenarios SSP1-2.6, SSP2-4.5, SSP5-8.5, we evaluated the landslide risk for each of Sacyr's assets using the Maximum 1-day precipitation (RX1day) variable of the CMIP6 with 33 different models. Subsequently, a relationship was created between the historical data of this variable and the number of landslides that have occurred to establish the thresholds at which a landslide tends to occur. With these relationships we created an exponential regression, applying its equation to the forecast results of the variables analyzed for each scenario and each future time horizon to improve the forecast's accuracy. The study revealed a minimum value for the number of annual landslides for the short-term time horizon SSP2-4.5 scenario of 67 (24 in Brazil, 29 in Colombia and 14 in Uruguay), while the maximum value is 77 (20 in Brazil, 29 in Colombia, 13 in Paraguay and 15 in Uruguay) in the SSP2-RCP8.5 scenario. As a result of this study, we anticipate the effect of the landslide risk on Sacyr's financial position to increase in the short term, reaching an estimated range of 27244559 to 31484180 increased costs in 2025.

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

Select from:

Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

27244559

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

31484180

### (3.1.1.25) Explanation of financial effect figure

The short-term future time horizon financial effect figures were estimated using the following methodology. We first estimated the average increased cost generated by a landslide using 2023 data from the three assets impacted in Colombia. Since 26 landslides occurred and generated a total increased cost of 10631249, the average cost of a landslide was valued at 408,894 in 2023. We assumed that this would be the average cost of all future landslides in the short-term. The minimum value for the number of annual landslides in the near term SSP2-RCP4.5 scenario is 67 (24 in Brazil, 29 in Colombia and 14 in Uruguay), while the maximum is 77 (20 in Brazil, 29 in Colombia, 13 in Paraguay and 15 in Uruguay) in the SSP2-RCP8.5 scenario. Therefore, the yearly increased cost due to landslides in the short term is estimated to fall into the following range: Minimum:  $67 \times 408,894$  27,395,911. Maximum:  $77 \times 408,894$  31,484,853.

### (3.1.1.26) Primary response to risk

#### Policies and plans

Use risk transfer instruments

### (3.1.1.27) Cost of response to risk

22861398

### (3.1.1.28) Explanation of cost calculation

*Particularly regarding landslides, and with a special focus on Colombia, (Pamplona Cúcuta highway, Puerta del Hierro Highway and Buenaventura-Loboguerrero-Buga Highway), the main response is the use of risk transfer instruments such as insurance policies to cover possible property damage and business interruption, which accounted for 13,889,354 for roads infrastructures at risk of landslides in 2023. Additionally, we finance vulnerability mitigation actions focusing on: - Increasing revegetation in slope thanks to environmental management programs, - Expanding the content and scope of geological and geotechnical studies in landslide-prone areas. The cost of these two measure categories can be disaggregated by country and business area, resulting in 7,273,892.37 (Colombia), 1.258.521,98 (Brazil) and 439,629.69 (Paraguay). We therefore consider that the total cost of response is: 7,273,892.37 1.258.521,98 439,629.69 13,889,354 22,861,397.63.*

### (3.1.1.29) Description of response

*Sacyr we carry out a series of environmental initiatives to mitigate environmental risks, enhance climate-related opportunities, guarantee compliance with legal environmental requirements, the prevention of pollution, the adoption of energy-saving measures, the improvement of waste management and the increase of environmental training and awareness, among others. Senior management has a deep involvement in the implementation of resulting actions from the Climate Change Strategy that the Group approved on March 22, 2017, and was last modified by the Board of Directors on December 22, 2022. It includes a roadmap that establishes a common framework on climate management. Expenditure and investment in relation to the initiatives stemming from Sacyr's Sustainability Strategy totaled more than 58M in 2023 (52.9M in 2022, 47M in 2021, 34M in 2020, 26M in 2019). This figure is the result of gathering the cost of waste and emissions treatment and restoration (14,204,791.14) and the cost of environmental management (44,194,421.10), which include ordinary and extraordinary expenditures. As part of 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 landslide risk, and with a special focus in Colombia, where we have lately suffered a few incidents (Pamplona Cúcuta highway, Puerta del Hierro Highway and Buenaventura-Loboguerrero-Buga Highway), our risk mitigation actions focus on: - Increase revegetation in the area of slope thanks to environmental management programmes, - Expansion of the content and scope of geological and geotechnical studies in landslide-prone areas. Additionally, we take on insurance policies to cover possible property damage and business interruption globally.*

## Water

### (3.1.1.1) Risk identifier

Select from:

Risk1

### (3.1.1.3) Risk types and primary environmental risk driver

#### Acute physical

- Flooding (coastal, fluvial, pluvial, groundwater)

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Chile
- Colombia

### (3.1.1.7) River basin where the risk occurs

Select all that apply

- Patia
- Other, please specify :Chile South Pacific

### (3.1.1.9) Organization-specific description of risk

*Flooding 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 Colombia, where we have operations of our three business areas and are positioned as one of the largest infrastructure private companies in the country (1st in Colombia, where indeed, more of these events have already impacted us in the past -several per year-). Based on our risk assessments and scenario analysis (SSP1-2.6, SSP2-4.5, SSP5-8.5) carried out in 2023 we have concluded that flooding affects 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.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased direct costs

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

Select all that apply

- Short-term

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

Select from:

- Likely

### (3.1.1.14) Magnitude

Select from:

- Medium

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

*Flooding risk has a substantial level in the short-term horizon of Sacyr's Adaptation Plan. Floods are mainly caused by heavy rainfall in consecutive hours and even days. According to the physical climate scenarios SSP1-2.6, SSP2-4.5, SSP5-8.5, we evaluated the flooding risk for each of Sacyr's assets using the Maximum 5-day precipitation (RX5day) variable of the CMIP6 with 33 different models. Subsequently, a relationship was created between the historical data of these variables and the number of floods that have occurred to establish the thresholds at which a flood tends to occur. Based on this relationship we created an exponential regression, applying its equation to the forecast results of the variables analyzed for each scenario and each future time horizon. The study revealed a minimum value for the number of annual floods in the near term SSP5-RCP8.5 scenario of 21 in Colombia, while the maximum value is 23 in the SSP2-RCP4.5 scenario. As a result of this study, we anticipate the effect of the flooding risk on Sacyr's financial position to increase in the short term, reaching an estimated range of 8,586,778 to 9,404,567 in 2025.*

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

Select from:

Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

8586778

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

9404567

### (3.1.1.25) Explanation of financial effect figure

*The short-term future time horizon financial effect figures were estimated using the following methodology: We first estimated the average increased cost generated by a flood using 2023 data from the three assets impacted in Colombia. Since 26 floods occurred and generated a total increased cost of 10631249, the average cost of a flood was valued at 408,894 in 2023. We assumed that this will be the average cost of all future floods in the short-term. The minimum value for the number of annual floods in the near term SSP5-8.5 scenario is 21 in Colombia, while the maximum is 23 in the SSP2-4.5 scenario. Therefore, the yearly increased cost due to floods in the short term is estimated to fall into the following range: Minimum:  $21 \times 408,894$  8,586,778. Maximum:  $23 \times 408,894$  9,404,567.*

### (3.1.1.26) Primary response to risk

#### **Policies and plans**

Use risk transfer instruments

### (3.1.1.27) Cost of response to risk

13283341

### (3.1.1.28) Explanation of cost calculation

*Regarding floods, and with a special focus on Colombia, where we have lately suffered a few incidents (Pamplona Cúcuta highway, Puerta del Hierro Highway and Buenaventura-Loboguerrero-Buga Highway), the main response is to finance vulnerability mitigation actions focusing on: • Scaling, hydraulic verification and maintenance programs for engineering and drainage works. • Early warning systems for torrential rains. • Installation of meteorological centers throughout the asset. The total cost of these mitigation measures for infrastructure and concessions operations was 7,273,892 in 2023 (Colombia). Additionally, we use of risk transfer instruments such as insurance policies to cover possible property damage and business interruption, which accounted for 6,009,448 for roads infrastructures at risk of flooding in 2023. We consider that the total cost of response to flood risk in 2023 is the sum of both mitigation actions and insurance policies: 7,273,892 + 6,009,448 = 13,283,341*



### (3.1.1.29) Description of response

*The Climate Change Strategy that the Group approved on March 22, 2017, and was last modified by the Board of Directors on December 22, 2022. It includes 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. Expenditure and investment in relation to the initiatives stemming from Sacyr's Sustainability Strategy totaled more than 58M in 2023 (52.9M in 2022, 47M in 2021, 34M in 2020, 26M in 2019). This figure is the result of gathering the cost of waste and emissions treatment and restoration (14,204,791.14) and the cost of environmental management (44,194,421.10), which include ordinary and extraordinary expenditures. As part of this new strategy, Sacyr assess and manages water-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 floods, and with a special focus on Colombia, where we have lately suffered a few incidents (Pamplona Cúcuta highway, Puerta del Hierro Highway and Buenaventura-Loboguerrero-Buga Highway), the main response is to finance vulnerability mitigation actions focusing on: • Scaling, hydraulic verification and maintenance programs for engineering and drainage works. • Early warning systems for torrential rains. • Installation of meteorological centers throughout the asset. The total cost of these mitigation measures for infrastructure and concessions operations was 7,273,892 in 2023 (Colombia). Additionally, we use of risk transfer instruments such as insurance policies to cover possible property damage and business interruption, which accounted for 6,009,448 for roads infrastructures at risk of flooding in 2023 [Add row]*

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

#### Climate change

#### (3.1.2.1) Financial metric

Select from:

OPEX

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

1645151

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

Select from:

Less than 1%

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

32535139

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

Select from:

1-10%

### (3.1.2.7) Explanation of financial figures

*AMOUNT VULNERABLE TO TRANSITION RISKS: Under the low-emission scenario (IEA NZE), the three transition risk drivers that Sacyr is most vulnerable to in all time horizons are the growing public concern (Reputational), the costs derived from the tech transition to lower emissions alternatives (Technological) and the increased cost of raw materials (Market). The OPEX vulnerable was estimated as follows: - Growing public concern: OPEX from missed sustainable finance opportunities due to not meeting climate objectives - Cost of tech transition to lower emissions alternatives: OPEX from the scarceness of renewables technologies in some areas - Increased costs of raw materials: OPEX from rising iron-based steel prices The total OPEX vulnerable for the three drivers combined was estimated to be 1,645,151 equivalent to*

## Water

### (3.1.2.1) Financial metric

Select from:

OPEX

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

70782153.63

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

Select from:

1-10%

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

10454852

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

Select from:

Less than 1%

### (3.1.2.7) Explanation of financial figures

*VULNERABILITY TO TRANSITION RISKS: The results of our 2023 water risk assessment show that the reputational risk associated with biodiversity importance is the most material for Sacyr, with a score of 6.3 (moderate) in the short term, and around 6 in the medium and long term time horizons. This risk value is neither significant nor critical but still the risk is considered. The Canal del Dique Ecosystems Contract (Colombia) is one of the most representative projects to consider for this risk. For this project, Sacyr participates in the restoration of degraded ecosystems along the channel over a stretch of 115.5 km and aims to prevent flooding in the area. Sacyr's works represent a total OPEX value of 70,782,153.63 which is the amount we deem vulnerable in case the reputational risk materializes.*

*VULNERABILITY TO PHYSICAL RISKS: The main physical water hazard Sacyr is vulnerable to is flooding derived from the increased severity of extreme weather events on the short-term in certain highway assets in Colombia but we also identified a drought risk for the long-term time horizon in our Sacyr Agua Sanitary Services assets in Chile. The maximum financial effect figure in the short-term vulnerable to floods is 9,404,567 operating expenses in the SSP2-4.5 scenario. The financial effect figure in the long-term for drought in operating expenses is 1,050,286 for R&D expenses and insurance in the SSP5-8.5 scenario. For these two drivers combined, it was estimated that less than 1% of the group's OPEX – equal to 3 327 798 000 in 2023 - was vulnerable to be impacted according to the following formula:  $(9404567 + 1050286) / 3327798000 = 0,3\%$ .*

[Add row]

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

### Row 1

#### (3.2.1) Country/Area & River basin

Colombia

Other, please specify :Colombia Caribbean Sea

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

Select all that apply

Direct operations

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

1

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

Select from:

Less than 1%

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

Select from:

1-10%

### (3.2.11) Please explain

*It has been identified that the Recovery of the degraded Canal del Dique ecosystems P3 project contract which consists in a socio-environmental project to restore the ecosystems of this Colombian site is exposed to a reputational water-related risk which has been estimated to have a potential substantive impact on Sacyr's operations. The potential revenue affected by this risk is the total project value: 88 million. Sacyr's total global 2023 revenue was 4,609 million. As such, it was determined that for this facility, 1-10% of Sacyr's global revenue could be affected by water-related risks, according to the following formula:  $88 / 4,609 = 2\%$*

## Row 2

### (3.2.1) Country/Area & River basin

**Colombia**

Patia

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

Select all that apply

Direct operations

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

1

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

Select from:

Less than 1%

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

Select from:

1-10%

### (3.2.11) Please explain

*It has been identified that the Rumichaca-Pasto Highway (Concesionaria Vial Unión del Sur) contract in Colombia is exposed to water-related risks in the form of heavy rain-generated floods that have the potential to have a substantive impact on Sacyr's operations. The potential revenue affected by this risk is the total project value: 162 million. Sacyr's total global 2023 revenue was 4,609 million. As such, it was determined that for this facility, 1-10% of Sacyr's global revenue could be affected by water-related risks, according to the following formula:  $162 / 4,609 = 4\%$*

## Row 3

### (3.2.1) Country/Area & River basin

**Colombia**

Other, please specify :Colombia North Pacific

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

Select all that apply

- Direct operations

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

1

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

Select from:

- Less than 1%

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

Select from:

- 1-10%

### (3.2.11) Please explain

*It has been identified that the Buenaventura-Loboguerrero-Buga Highway (Unión Vial Camino del Pacífico) contract in Colombia is exposed to water-related risks in the form of heavy rain-generated floods that have the potential to have a substantive impact on Sacyr's operations. The potential revenue affected by this risk is the total project value: 57 million. Sacyr's total global 2023 revenue was 4,609 million. As such, it was determined that for this facility, 1-10% of Sacyr's global revenue could be affected by water-related risks, according to the following formula:  $57 / 4,609 = 1\%$*

## Row 4

### (3.2.1) Country/Area & River basin

**Colombia**

- Other, please specify :Catatumbo

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

Select all that apply

- Direct operations

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

1

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

Select from:

Less than 1%

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

Select from:

1-10%

### (3.2.11) Please explain

*It has been identified that the Pamplona-Cúcuta Highway (Unión Vial Río Pamplonita), a contract of operation and maintenance of the infrastructure is exposed to water-related risks in the form of heavy rain-generated floods that have the potential to have a substantive impact on Sacyr's operations. The potential revenue affected by this risk is the total project value: 301 million. Sacyr's total global 2023 revenue was 4,609 million. As such, it was determined that for this facility, 1-10% of Sacyr's global revenue could be affected by water-related risks, according to the following formula:  $301 / 4,609 = 7\%$*

## Row 5

### (3.2.1) Country/Area & River basin

Chile

Other, please specify :Chile South Pacific

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

Select all that apply

Direct operations

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

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

Select from:

 Less than 1%**(3.2.10) % organization's total global revenue that could be affected**

Select from:

 Less than 1%**(3.2.11) Please explain**

*It has been identified that the Sacyr Agua Sanitary Services Spa contracts, contracts of collection, treatment and distribution of drinking water are exposed to water-related risks in the form of droughts that have the potential to have a substantive impact on Sacyr's operations. The potential revenue affected by this risk is the total project value: 19 million. Sacyr's total global 2023 revenue was 4,609 million. As such, it was determined that for this facility, less than 1% of Sacyr's global revenue could be affected by water-related risks, according to the following formula:  $19 / 4,609 = 0.4\%$*

[Add row]

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

	Water-related regulatory violations	Comment
	Select from: <input checked="" type="checkbox"/> No	<i>In the reporting year, Sacyr was not subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations.</i>

[Fixed row]

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



Select from:

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

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

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

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

**Climate change**

**(3.6.1.1) Opportunity identifier**

Select from:

Opp1

**(3.6.1.3) Opportunity type and primary environmental opportunity driver**

**Products and services**

Increased sales of existing products and services

#### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

#### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Spain

#### (3.6.1.8) Organization specific description

*The use of lower emissions sources of energy at a national level have been identified as an opportunity for Sacyr. The building of new renewable energy generation infrastructure is increasingly included in the strategic plans of countries against climate change, a service that Sacyr provides. In Spain, the Spanish Climate Change and Energy Transition law (7/2021) stated that, by 2030, final energy consumption should account for at least 42% of renewables and that the country's electricity generation should come from 74% of renewable sources. This generates a need for new infrastructure, a potential source of projects and therefore revenue for Sacyr. This is particularly true for solar plants in which we have great experience, considering that the amount of photovoltaic power yet to be installed by 2030 to achieve the target is significant for a 10 years period and could generate up to 80-90% increase in revenue for this particular service. As an example of this opportunity from which we are already noticing some positive impacts, we recently built a photovoltaic plant in Badajoz, Spain, with a two-year maintenance contract extendable for a further three. It will 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. Its renewable energy generation will avoid the emission of a total of 211,564 tCO2 per year.*

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

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

Select all that apply

- Medium-term

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

Select from:

- Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

High

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

*This opportunity is anticipated to improve the financial position of Sacyr in the medium term by increasing the cash flow from solar power project (construction and operations). It has been estimated that a 80-90% increase in revenue for this service is very likely to materialize.*

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

Select from:

Yes

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

227001000

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

340501500

### (3.6.1.23) Explanation of financial effect figures

*In 2023 Sacyr completed the construction and commissioning of 4 photovoltaic plants (Renopool project), with a total capacity of 200 MW, in the municipality of Badajoz for the amount of 102 million euros. Therefore the ratio revenues per MW is  $102,000,000 / 200 \text{ MWp} = 510,000 / \text{MWp}$ . 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 2023), the installed solar power in Spain is about 25,549 MW. This means that in the next 7 years it will have to be increased by 4,451 MW. We estimate that, in our operations in Spain, we can hope to gain a share of the upcoming new operations between 10% and 15%, leading to a potential impact figure of: - Conservative scenario of revenues for Sacyr  $510,000/\text{MWp} \times (4,451 \text{ MWp} \times 10\%) = 227,001,000$  - More aggressive scenario of revenues for Sacyr  $510,000/\text{MWp} \times (4,451 \text{ MWp} \times 15\%) = 340,501,500$ . Therefore, potential revenues of this opportunity can range from over 227 M to over 340M, depending on Sacyr's share of solar construction in the following 7 years.*

### (3.6.1.24) Cost to realize opportunity

### (3.6.1.25) Explanation of cost calculation

*Cost to realize this opportunity are related to research and development in solar energy operations and activities. 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/m<sup>3</sup> in the old distillation plants to the current levels of around 3 kWh/m<sup>3</sup> by increasing our solar energy production from 21,000 m<sup>3</sup>/day to 28,800 m<sup>3</sup>/ day. Sacyr invested a total of 12.8M in R&D development in 2023. Considering that our total revenues in 2023 were 4,609,428,000, and those coming from solar energy totaled 1,269,849.97, this leads to an estimated cost of realizing this opportunity of:  $1,269,849.97/4,609,428,000 \times 12.8M = 3,526.27$*

### (3.6.1.26) Strategy to realize opportunity

*To realize this opportunity Sacyr plans on taking full advantage of the recent 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. Our strategy is to assert Sacyr's position as a leader in the field of renewable energy generation facilities in Spain through communication campaigns and enhanced contacts with local authorities and investors looking at developing such projects.*

## Water

### (3.6.1.1) Opportunity identifier

Select from:

Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### Markets

Expansion into new markets

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Algeria
- Australia
- Oman
- Spain

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

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

### (3.6.1.8) Organization specific description

*At Sacyr, through the subsidiary Sacyr Agua, water resources are optimized by producing freshwater through desalination, minimising distribution losses and making it possible for used water to be regenerated for new uses. Sacyr Agua currently manages ten desalination facilities, all located in water stressed areas, making safe drinking water available to more than six million people. This section of our business is growing, and we consider it an opportunity with a potential major positive financial and strategic impact as it provides resilience to climate change. By implementing efficiency techniques, in 2023 Sacyr was able to provide 120,843.83 MI of drinking water generated in desalination plants to supply network and agriculture in areas of acute water scarcity, such as Spain, Algeria, Oman and Australia. An example of desalination plant operated by Sacyr is the Southern Seawater Desalination Plant (SSDP). The plant is in the dunes of the small coastal towns of Binningup and Myalup, approximately 130 km south of Perth. The current freshwater production is 306,000 m3/day (100 Gl/yr), which constitutes a significant percentage of Western Australia's drinking water provided, in an area where the water stress is high. Drinking water from the plant is transferred to Perth's Integrated Water Supply Scheme and the brine is returned to the ocean through an array of diffuser ports offshore.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues through access to new and emerging markets

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

Select all that apply

- Medium-term

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

Select from:

Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

Medium

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

*In areas experiencing long periods of drought and water stress there may be an increased demand for water treatment infrastructure and investment in projects related to the integral water cycle and desalination. Sacyr continues to research and analyze new markets to expand businesses related to water management in general and desalination in particular. To manage the opportunity, Sacyr focuses on:*

- Investment in projects related to the integral water cycle and desalination.
- Strategic vision based on asset diversification both by location and typology.
- Highly diversified, specialized and skilled organization to harness any business opportunity related to climate change aspects.

*The Sacyr Agua business line has experienced consistent growth in recent years. The revenue for 2023 compared to 2019 has increased by 74%, and this level of growth is expected to continue in the coming years.*

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

Select from:

Yes

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

101000000

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

330000000

### (3.6.1.23) Explanation of financial effect figures

Sacyr Agua currently controls the operation and maintenance of the Southern Seawater Desalination Plant (SSDP) in Perth. The design project, construction, and operation of this plant reached 1.1 billion. In 2023, Sacyr Agua invested 3,200,542.37 in desalination activities and the revenue generated from those activities was 81,629,342.40. In the last 5-year period, the minimum annual growth Sacyr Agua was 3% and the maximum was 22%, reaching 198 million in 2023. We translated this past trend into a business growth projection by applying a 3% and 22% growth rate year-on-year on the medium-term horizon (up to 2030). This allowed us to estimate that the revenue of Sacyr Agua could increase between 244 and 796 million in the upcoming 7 years. Considering that contracts dedicated to desalination accounted for 41% of Sacyr Agua's revenue last year, desalination revenue would be between 101 and 330 million, calculated following the formula: -

Conservative scenario:  $244000000 \times 41\%$  101000000 - Optimistic scenario:  $796000000 \times 41\%$  330000000 This is equivalent to a growth in Sacyr's total revenue of between 2 and 7%.

### (3.6.1.24) Cost to realize opportunity

3200542.37

### (3.6.1.25) Explanation of cost calculation

In 2023, Sacyr Agua invested 3,200,542.37 in membranes and overhauling, as part of the improvement works on existing desalination plants.

### (3.6.1.26) Strategy to realize opportunity

In order to realize this opportunity, we are planning on expending our involvement in desalination projects from both the Engineering and Infrastructure and Concesiones business lines. We will continue using innovating desalination techniques to remain a reference in this field and offer state-of-the-art treatment solutions. We also plan to invest in research and development projects related to the integral water cycle and desalination to improve the environmental performance of our services. For example, this year we conducted the HyReward project on the IDAM Alicante Desalination plant. This Sacyr Water initiative allows us to test and scale a technology to generate renewable electricity from brine produced in the desalination process. The new process consists of combining reverse osmosis and reverse electrodialysis. Integrating this process into conventional technology allows us to boost energy efficiency, by recovering electricity contained in the resulting brine and, accordingly, the CO2 emissions.

[Add row]

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

## Climate change

### (3.6.2.1) Financial metric

Select from:

Revenue

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

1269849.97

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

Select from:

Less than 1%

### (3.6.2.4) Explanation of financial figures

*In 2023, the revenue from electricity generation using solar photovoltaic technology associated with Taxonomy-aligned economic activities for 2023 was 1,269,849.97 and the total revenue obtained by Sacyr was 4,609,428,000. As such, the % of revenue aligned with climate opportunities is calculated as follow:  $1,269,849.97 / 4,609,428,000 = 0.03\%$*

## Water

### (3.6.2.1) Financial metric

Select from:

Revenue

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

81629342.4

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

Select from:

1-10%



### (3.6.2.4) Explanation of financial figures

*In 2023, the revenue generated by desalination projects of Sacyr Agua was 81,629,342.40 and the total revenue obtained by Sacyr was 4,609,428,000. As such, the % of revenue aligned with water opportunities is calculated as follow:  $81,629,342.40 / 4,609,428,000$  1.8%*

*[Add row]*

## C4. Governance

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

#### (4.1.1) Board of directors or equivalent governing body

Select from:

Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

Annually

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

Select all that apply

Executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

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

Diversity at the Company, implement the measures and actions necessary to ensure these principles, and communicate with stakeholders. At Sacyr we believe in the power of people. Our grow

#### (4.1.6) Attach the policy (optional)

15 - Diversity, equality and inclusion policy.pdf  
[Fixed row]

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

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

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

##### Climate change

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

Select all that apply

- Chief Executive Officer (CEO)

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

Select from:

- Yes

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

Select all that apply

- Board Terms of Reference

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

Select from:

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

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

Select all that apply

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

#### (4.1.2.7) Please explain

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

## Water

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

Select all that apply

Chief Executive Officer (CEO)

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

Select from:

Yes

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

Select all that apply

Board Terms of Reference

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

Select from:

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

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

Select all that apply

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

#### (4.1.2.7) Please explain

*The Sustainability Committee and Corporate Governance focuses mainly on supervising, proposing, and updating corporate environmental, social, and good governance policies for their consideration and approval by the Board of Directors. The Sustainability Committee addresses issues related to the company's strategy, management, and performance, including specific aspects associated with water resources. The Sustainability Committee meets quarterly and reports to the CEO. These governance bodies oversee the organization's progress against the water targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2021-2025. The Board of Directors, therefore, exercise the following responsibilities: - The approval of the strategic or business plan, annual budget and management objectives, investment and financing policy, sustainability policy and dividend policy. - Establishing the risk control and management policy, including tax risks, and supervising internal information and control systems. - Establishing the Company's and the group's corporate governance policy and other corporate policies, such as the water policy or supply chain management policy; its organization and operation and approving and amending its own regulations. - The approval of investments or transactions of all kinds which, due to their high amount or special characteristics, are considered strategic or of special fiscal risk, unless their approval corresponds to the General Meeting. Sacyr's governance structure is led by the Board of Directors whose head is the Chief Executive Officer (CEO). The CEO is then the most responsible that oversees the company's performance across all the activities, including those related to water. In addition, the CEO heads the Sustainability Committee, the most senior bodies responsible for sustainability matters that meet periodically to deal with issues connected with the company's strategy, management, and performance, and to address specific aspects related to water. An example of a significant decision made by the CEO in 2023*

was the update of the general procedure PG.01.08 "Risk Analysis. Methodology" where a specific analysis of risks (threats and opportunities) related to water was included. In addition, in 2023 the CEO approves Sacyr's water footprint evaluation and its verification with AENOR according to the ISO 14.046 standard.

## Biodiversity

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

Select all that apply

- Chief Executive Officer (CEO)

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

Select from:

- Yes

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

Select all that apply

- Board Terms of Reference

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

Select from:

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

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

Select all that apply

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

- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring supplier compliance with organizational requirements
- Monitoring compliance with corporate policies and/or commitments
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### (4.1.2.7) Please explain

*To ensure the integration of the environmental aspect, the application of the policies and the fulfillment of the established goals, we set up the Sustainability and Corporate Governance Committee, a delegate committee of the Board of Directors, and the Sustainability Committee, which are the most senior bodies responsible for sustainability matters. In 2022, we created a Biodiversity Committee to reinforce our commitment to natural capital. The main objective of this body is to devise initiatives and review results related to biodiversity projects. The Committee is led by the Corporate General Manager and includes environmental experts from all areas of the company. This Committee meets quarterly and is a meeting point between the different Quality and Environment managers of the locations where we operate. In these meetings, those responsible share measures that they have implemented in the projects and the results obtained. An example of significant decision made by the CEO in 2023 was the cooperation with Natural Business Intelligence (NBI) to develop a tool that allows us to measure our impact on the environment by calculating the natural capital balance, based on the 20 ecosystem outputs identified as material to our operations in all the projects we carry out. Additionally, our general procedure PG.01.08 "Risk Analysis. Methodology", where a specific analysis of risks (threats and opportunities) related to nature is included, was updated in 2023. The procedure follows the guidelines established in the TNFD's LEAP methodology (Locate, Evaluate, Assess and Prepare).  
[Fixed row]*

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

#### Climate change

##### (4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

##### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process



- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

#### Academic

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

#### Additional training

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

#### Experience

- Executive-level experience in a role focused on environmental issues
- Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition
- Active member of an environmental committee or organization

## Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

#### Academic

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

#### Additional training

Course certificate (relating to environmental issues), please specify

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

#### Experience

Executive-level experience in a role focused on environmental issues

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

Active member of an environmental committee or organization

[Fixed row]

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

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

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

**Climate change**

**(4.3.1.1) Position of individual or committee with responsibility**

**Executive level**

- Chief Executive Officer (CEO)

**(4.3.1.2) Environmental responsibilities of this position**

**Dependencies, impacts, risks and opportunities**

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

**Engagement**

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

**Policies, commitments, and targets**

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

**Strategy and financial planning**

- Developing a climate transition plan
- Managing environmental reporting, audit, and verification processes

- Implementing a climate transition plan issues
- Conducting environmental scenario analysis environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues

- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

#### Other

- Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

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

Select from:

- More frequently than quarterly

### (4.3.1.6) Please explain

*Sacyr's objectives regarding climate change have always been to convey, promote and disseminate sustainability as a part of the organization's identity. That is why the 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. At Sacyr, the governance structure is headed by the Board of Directors chaired by the CEO, which oversees the company's efforts to fight climate change. Sacyr's Sustainability and Corporate Governance Committee, a Board delegated Committee, and the Sustainability Committee, chaired by the chairman and CEO of the Group, the most senior bodies responsible for sustainability matters, meet quarterly and monthly, respectively, to address issues related to the company's strategy, management, and performance, including specific aspects associated with water resources. These governance bodies oversee the organization's progress against the targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2021-2025. These actions are communicated quarterly and approved by the Board of Directors. In December 2023 global targets progress was close to 100% of the objectives indicating that we are steadily moving towards the complete fulfillment of the Plan, scheduled for 2025. Therefore, work is already underway on the next Strategic Plan 2024-2027, integrating new targets related to climate change.*

## Water

### (4.3.1.1) Position of individual or committee with responsibility

#### Executive level

- Chief Executive Officer (CEO)

### (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

#### Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

#### Strategy and financial planning

- Conducting environmental scenario analysis
- Managing major capital and/or operational expenditures relating to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues

## Other

- Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

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

Select from:

- Quarterly

### (4.3.1.6) Please explain

*At Sacyr, the governance structure is headed by the Board of Directors chaired by the CEO, which oversees the company's efforts to fight climate change and its consequences in the increasement of water scarcity. Sacyr's Sustainability and Corporate Governance Committee, a Board delegated Committee, and the Sustainability Committee, chaired by the chairman and CEO of the Group, the most senior bodies responsible for sustainability matters, meet quarterly and monthly, respectively, to address issues related to the company's strategy, management, and performance, including specific aspects associated with water resources. These governance bodies oversee the organization's progress against the water targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2021-2025. These actions are communicated quarterly and approved by the Board of Directors.*

## Biodiversity

### (4.3.1.1) Position of individual or committee with responsibility

#### Executive level

- Chief Executive Officer (CEO)

### (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities

- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

#### **Engagement**

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

#### **Policies, commitments, and targets**

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

#### **Strategy and financial planning**

- Conducting environmental scenario analysis
- Managing major capital and/or operational expenditures relating to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues

#### **Other**

- Providing employee incentives related to environmental performance

### **(4.3.1.4) Reporting line**

*Select from:*

- Reports to the board directly

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

Select from:

Quarterly

#### (4.3.1.6) Please explain

*At Sacyr, the governance structure is headed by the Board of Directors chaired by the CEO, which oversees the company's efforts to fight climate change and its consequences in the increasement of water scarcity. Sacyr's Sustainability and Corporate Governance Committee, a Board delegated Committee, and the Sustainability Committee, chaired by the chairman and CEO of the Group, the most senior bodies responsible for sustainability matters, meet quarterly and monthly, respectively, to address issues related to the company's strategy, management, and performance, including specific aspects associated with water resources. These governance bodies oversee the organization's progress against the water targets set, as well as the initiatives to achieve such targets included in the Sacyr Strategic Plan 2021-2025. These actions are communicated quarterly and approved by the Board of Directors. The biodiversity committee was created in 2022, is led by the Corporate General Manager and includes environmental experts from all areas of the company. It plans to oversee and analyze actions with respect to biodiversity.*  
[Add row]

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

#### Climate change

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

Select from:

Yes

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

2.5

#### (4.5.3) Please explain

*Our remuneration policy is oriented towards the generation of value for the Company, seeking alignment with the interests of shareholders and long-term sustainability. Sacyr's climate monetary incentives consist of a fixed remuneration based on: 1. Position on the Board 2. Characteristics of the directors 3. Involvement or not, as well as degree of responsibility within the different Committees. 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. In addition, regarding the CEO variable compensation for the year 2023 related to the short-term*



variable remuneration, the achievement of the emissions reduction target represents 2.5%. The percentage of achievement of the reduction of GHG emissions target for the period 2023 amounts to 7%, therefore the achievement was 130%, and the result was 3.25% instead of 2.5%, which represented 4,532.13.

## Water

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

Select from:

Yes

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

5

### (4.5.3) Please explain

*Sacyr has established an incentive plan for its C-suite employees related to the company's performance, which includes objectives related to water such as the reduction of water consumption volumes in 10% as part of the strategic plan for the entire group. This target must be achieved for the members of the board of directors to receive 5% variable remuneration.*

*[Fixed row]*

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

## Climate change

### (4.5.1.1) Position entitled to monetary incentive

**Board or executive level**

Chief Executive Officer (CEO)

### (4.5.1.2) Incentives

Select all that apply

- Bonus – set figure
- Shares

### (4.5.1.3) Performance metrics

#### Targets

- Progress towards environmental targets

#### Strategy and financial planning

- Achievement of climate transition plan

### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

### (4.5.1.5) Further details of incentives

*Short-Term Incentive Plan: The main characteristics of the management by objectives and short-term variable compensation program for the executive director, as provided in the executive director's contract, are as follows:*

- *Setting objectives: Board of Directors.*
- *Establishment date: First quarter of each business year.*
- *Reference variable: 100%*
- *Amount to be settled: Based on the fulfillment of objectives.*
- *Objectives aligned with: The Company's Strategic Plan.*

*Thresholds for meeting objectives and achievement scales: 70% - 130%*

*For the current business year, the Board of Directors has agreed that the short-term variable compensation of the executive director shall be determined based on the fulfillment of the CO2e emissions reduction objectives among others, the weighting of which shall be made considering the minimum and maximum amounts established in his/ her work contract. Regarding the variable compensation for the year 2023, it is during the month of February 2024 when the settlement of the variable compensation of the executive director is made. The percentage of achievement of the emissions reduction target for the period 2023 amounts to 3.25%.*

*Long-Term Incentive Plan: The ILP approved by the Board of Directors is a variable remuneration system, unbound, aimed at the management team (CEO), as well as the directors of the company who perform executive functions and has as objectives:*

- i) To encourage the key personnel of the Company and with high potential*
- (ii) Maximize the value of Sacyr and its subsidiary companies allowing the management team to benefit from the results of its management, linking it to the Strategic Plan*
- (iii) Reward the permanence of the eligible management team and*
- (iv) Offer the eligible management team a remuneration element in line with the best market practices, and that supports the implementation of a remuneration policy with internal equity and external competitiveness. The incentive will be paid 50 percent in cash and the other 50 percent in shares on the date on which the Board of Directors, at the proposal of the appointments and Remuneration Committee, determines this amount after analyzing the fulfilment of the objectives. The ILP is conditional on compliance with the EBITDA, BDI and Total Return for Shareholder objectives, established in the 2021-2025 Strategic Plan, and in which the company always has, and the individual performance of the beneficiary.*

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

*Sustainability objectives are a priority for the group, they are part of the strategic plan to ensure an optimum coherence and, consequently, are objectives of the Chairman and CEO. Indeed, the strategic plan will not be considered satisfactorily fulfilled if the climate objectives are not met. At Sacyr we are acutely mindful of the relevance of climate change. Accordingly, we are committed to improving the governance and management of climate-related aspects in all our activities as stated in our Environmental Policy. To fulfil this commitment, we have established in our Strategic Plan 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.*

### Water

## (4.5.1.1) Position entitled to monetary incentive

### Board or executive level

- Chief Executive Officer (CEO)

## (4.5.1.2) Incentives

*Select all that apply*

- Bonus – set figure
- Shares

## (4.5.1.3) Performance metrics

### Targets

- Organization performance against an environmental sustainability index

### Strategy and financial planning

- Increased investment in environmental R&D and innovation

### Resource use and efficiency

- Reduction in water consumption volumes – direct operations

#### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

#### (4.5.1.5) Further details of incentives

*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 2021-2025. 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 with high potential (ii) Maximize the value of Sacyr and its subsidiary companies allowing the management team to benefit from the results 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% in cash and the other 50% in shares on the date on which the BoD, in 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 2021-2025 Strategic Plan. In 2023, the amount of ILP to be received by the Chairman amounts to 1,305,000 in cash and 710,833 shares of the Parent Company. The percentage of compliance with the objectives was 107.68 %.*

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

*Sacyr is acutely mindful of the importance of water for human health, life in environmental habitats and socio-economic development. Accordingly, Sacyr is committed to improving the governance and management of water resources in all our activities as stated in our Water Policy. To fulfil this commitment, it is established in our Strategic Plan 2021-2025 the goal of reducing Sacyr own water consumption across all our activities by at least 10% by 2025. This objective is included in the CEO's variable economic incentive. Aware of the importance of investment in research and development, Sacyr objective is to double investment in innovation by 2025 to 16 million, part of which is earmarked for innovative water technologies. This investment is linked to reducing water consumption, among other objectives, included in the overall strategic plan on which the CEO incentive depends. For instance, technology to obtain water for agricultural irrigation is based on desalination in areas with water scarcity. Also, Sacyr Sustainability Plan, that expand the Strategic Plan, set the following objectives in terms of ESG indicators where water-related KPI's are included: - Equity story. Strengthen the quality and quantity of ESG information made available to investors. - Identification of value initiatives based on ESG factors. - Link transparency and reporting tools. - FAQ document on non-financial aspects. - Set KPI's ESG quarterly update*

[Add row]

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

	Does your organization have any environmental policies?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

### (4.6.1) Provide details of your environmental policies.

#### Row 1

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

- Climate change
- Water
- Biodiversity

#### (4.6.1.2) Level of coverage

*Select from:*

- Organization-wide

#### (4.6.1.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

#### (4.6.1.4) Explain the coverage

Sacyr's has environmental policies which cover environmental issues such as climate change, water and biodiversity. The policies are company-wide and are applicable to all entities belonging to the SACYR Group, in accordance with their own characteristics as it is key to achieving the company's global strategic objectives. The policies include the following commitments:

- Contribute to the mitigation of climate change and the decarbonization of its business model, gradually reducing the intensity of greenhouse gas emissions.
- Reduce climate vulnerability and step up the adaptation of activities to different climatic scenarios.
- Contribute to the conservation of natural carbon sinks.
- Integrate water management into the corporate strategy and decision-making process.
- Comply with the legal and regulatory requirements applicable to water, in addition to complying with all other requirements that Sacyr subscribes to in relation to the management of this resource.
- To prevent water pollution, minimising the alteration of water quality, as well as reducing discharges, guaranteeing the conservation of the environment and biodiversity.
- Integrate the conservation of biodiversity and natural capital into the Group's strategy, making it an important element in decision-making, in phases of project tendering, execution and operation
- Apply the mitigation hierarchy: Measure potential impacts on the environment in order to generate a positive or net balance on Biodiversity.

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- Commitment to Net Positive Gain
- Commitment to a circular economy strategy
- Commitment to respect legally designated protected areas
- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to avoidance of negative impacts on threatened and protected species
- Commitment to stakeholder engagement and capacity building on environmental issues
- Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

##### Climate-specific commitments

- Commitment to net-zero emissions
- Commitment to not funding climate-denial or lobbying against climate regulations

##### Water-specific commitments

- Commitment to reduce water consumption volumes
- Commitment to reduce water withdrawal volumes
- Commitment to control/reduce/eliminate water pollution
- Commitment to safely managed WASH in local communities
- Commitment to water stewardship and/or collective action

- Commitment to the conservation of freshwater ecosystems

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

Select all that apply

- Yes, in line with the Paris Agreement

#### (4.6.1.7) Public availability

Select from:

- Publicly available

#### (4.6.1.8) Attach the policy

6 - Climate change policy.pdf

[Add row]

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

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

Select from:

- Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

- UN Global Compact
- Race to Zero Campaign
- Science-Based Targets for Nature (SBTN)
- Science-Based Targets Initiative (SBTi)
- Task Force on Nature-related Financial Disclosures (TNFD)
- Task Force on Climate-related Financial Disclosures (TCFD)

### **(4.10.3) Describe your organization's role within each framework or initiative**

*Sacyr is actively engaged in multiple climate-related initiatives and partnerships, each contributing to its commitment to sustainability and climate action: #PorelClima Community: Sacyr is part of this community that promotes climate action, providing tools to reduce greenhouse gas emissions and inspiring others to adopt good practices and innovative initiatives. The community encourages collective efforts to meet the objectives of the Paris Agreement. Climate Change Cluster: Sacyr is a member of the cluster led by 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 climàtica 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 1.5C: Sacyr aligns with the Business Ambition for 1.5C campaign, setting science-based targets in its climate strategy to contribute to a 1.5C aligned future. UN Global Compact: Sacyr is a part of the United Nations Global Compact, integrating its principles into company operations, with a focus on human rights, labor rights, the environment, and anti-corruption efforts. Task Force on Climate-related Financial Disclosures (TCFD): Sacyr follows TCFD guidelines for reporting sustainability-related information to assess climate-related risks and make informed decisions about capital allocation and risk management. Through active engagement in these diverse initiatives and partnerships, Sacyr demonstrates its strong commitment to climate action, sustainability, and responsible business practices.*

*[Fixed row]*

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

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

Select all that apply

Yes, we engaged directly with policy makers



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

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

*Select from:*

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

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

*Select all that apply*

Paris Agreement

Sustainable Development Goal 6 on Clean Water and Sanitation

#### **(4.11.4) Attach commitment or position statement**

2023-c243 - Certificado.pdf

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

*Select from:*

Yes

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

*Select all that apply*

Voluntary government register

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

*For the second consecutive year, the Spanish Climate Change Office (OECC) awarded us the triple “Calculo-Reduzco-Compenso 2022” badge, with Carbon Footprint Code: 2023-a1951 and Compensation code 2023-c243. This recognition is received by the organizations that calculate and register their carbon footprint for at least four years, have a plan to reduce their emissions, act on their commitment to reduce emissions and take part in a carbon capture project.*

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

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

*[Fixed row]*

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

##### **Row 1**

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

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

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

*Select all that apply*

- Climate change

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

##### **Transparency and due diligence**

- Mandatory environmental reporting

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

*Select from:*

- National

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

*Select all that apply*

- Spain

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

*Select from:*

- Support with no exceptions

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

*Select all that apply*

- Submitting written proposals/inquiries

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

0

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

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

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

Select from:

Yes, we have evaluated, and it is aligned

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

Select all that apply

Paris Agreement

Another global environmental treaty or policy goal, please specify :Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

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

## Row 1

### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

### (4.11.2.4) Trade association

#### Europe

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

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

Select all that apply

- Climate change

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

Select from:

- Consistent

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

Select from:

- No, we did not attempt to influence their position

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

SEOPAN aims to encourage and defend the private initiative, a market economy, free enterprise in the construction sector, infrastructure and water technology concessions, and to protect the common interests of its affiliates before public administrations, institutions, and society, in addition to representing them both in Spain and abroad. The association considers environmental matters, covering as well as matters arising, climate-related issues aligned with the Paris Agreement goals. Sacyr is a member of SEOPAN's board of directors, which is the Association's governing and representative body, in accordance with the provisions and directives of the General Assembly. SACYR is one of the few members that have a Climate Change strategy in place since the end of 2020 with a clear rationale and focus on this topic. With its board position, Sacyr aims to influence the association and its members to improve their performance on climate-related matters, bringing awareness to all of them. Since June 2022, Sacyr is involved in the circular economy working group.

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

0

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

Select from:

Yes, we have evaluated, and it is aligned

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

Select all that apply

Paris Agreement

### Row 2

#### (4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

#### (4.11.2.4) Trade association

## Europe

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

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

Select all that apply

Climate change

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

Select from:

Consistent

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

Select from:

No, we did not attempt to influence their position

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

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

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

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

Select from:

- Yes, we have evaluated, and it is aligned

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

Select all that apply

- Paris Agreement

[Add row]

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

Select from:

- Yes

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

##### Row 1

#### (4.12.1.1) Publication

Select from:

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

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



Select all that apply

- ESRS
- GRI
- IFRS
- TCFD
- TNFD

### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

### (4.12.1.4) Status of the publication

Select from:

- Complete

### (4.12.1.5) Content elements

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Strategy              | <input checked="" type="checkbox"/> Value chain engagement            |
| <input checked="" type="checkbox"/> Governance            | <input checked="" type="checkbox"/> Biodiversity indicators           |
| <input checked="" type="checkbox"/> Emission targets      | <input checked="" type="checkbox"/> Water accounting figures          |
| <input checked="" type="checkbox"/> Emissions figures     | <input checked="" type="checkbox"/> Water pollution indicators        |
| <input checked="" type="checkbox"/> Risks & Opportunities | <input checked="" type="checkbox"/> Content of environmental policies |

### (4.12.1.6) Page/section reference

The annual report includes information relevant to the company's response to environmental issues including climate change, water and biodiversity. This can be found on pages 106-199.

#### **(4.12.1.7) Attach the relevant publication**

*Integrated Sustainability Report\_Sacyr\_2023.pdf*

#### **(4.12.1.8) Comment**

*Sacyr's Integrated Report is publicly available at: <https://www.sacyr.com/en/shareholders-investors/economic-financial-information/annual-report/integrated-annual-report>*

*[Add row]*

## C5. Business strategy

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

### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Annually

### Water

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Annually

[Fixed row]

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

### Climate change

### (5.1.1.1) Scenario used

#### Climate transition scenarios

- IEA APS

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 2.0°C - 2.4°C

### (5.1.1.7) Reference year

2023

### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

### (5.1.1.9) Driving forces in scenario

#### Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)
- Global targets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

### (5.1.1.11) Rationale for choice of scenario

*This is the 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. While the assessment of physical climate risks is based on the IPCC RCP-SSP scenarios, the study of transition risks is based on scenarios developed by the International Energy Agency (IEA). We used the annual IEA analysis which is based on the latest energy data and market trends. This is based on the key dataset from the Global Energy and Climate Model (GEC Model) included in the latest edition of the annual World Energy Outlook report. We chose this model because it allows us to examine different scenarios, each based on different assumptions on how the energy system might respond to the current global energy crisis and evolve from it. By comparing these scenarios, we can determine which factors influence the various results and understanding the opportunities and challenges that might emerge in the time frames established in our Climate change Strategy.*

## Water

### (5.1.1.1) Scenario used

#### Water scenarios

- WWF Water Risk Filter

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Policy
- Reputation

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

## (5.1.1.9) Driving forces in scenario

### Direct interaction with climate

- ☑ On asset values, on the corporate

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

## (5.1.1.11) Rationale for choice of scenario

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

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

## Climate change

### (5.1.1.1) Scenario used

#### Climate transition scenarios

- IEA NZE 2050

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:



- 1.5°C or lower

#### (5.1.1.7) Reference year

2023

#### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

#### (5.1.1.9) Driving forces in scenario

##### Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)
- Global targets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The IEA Net Zero Scenario assumes that the global energy sector will achieve net zero emissions of CO<sub>2</sub> by 2050. This translates into the limitation of the increase of global temperature to 1,5C. The IEA recognizes that there are many possible paths to achieve net zero CO<sub>2</sub> emissions globally by 2050 and many uncertainties that could affect any of those pathways; the NZE Scenario is therefore a path, and not the path to net zero emissions.*

#### (5.1.1.11) Rationale for choice of scenario

*This is the 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. While the assessment of physical climate risks is based on the IPCC RCP-SSP scenarios, the study of transition risks is based on scenarios developed by the International Energy Agency (IEA). We used the annual IEA analysis which is based on the latest energy data and market trends. This is based on the key dataset from the Global Energy and Climate Model (GEC Model) included in the latest edition of the annual World Energy Outlook report. We chose this model because it allows us to examine different scenarios, each based on different assumptions on how the energy system might*

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

## Climate change

### (5.1.1.1) Scenario used

#### Climate transition scenarios

- IEA STEPS (previously IEA NPS)

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

### (5.1.1.7) Reference year

2023

### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

### (5.1.1.9) Driving forces in scenario

#### Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)
- Global targets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

### (5.1.1.11) Rationale for choice of scenario

*This is the 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. While the assessment of physical climate risks is based on the IPCC RCP-SSP scenarios, the study of transition risks is based on scenarios developed by the International Energy Agency (IEA). We used the annual IEA analysis which is based on the latest energy data and market trends. This is based on the key dataset from the Global Energy and Climate Model (GEC Model) included in the latest edition of the annual World Energy Outlook report. We chose this model because it allows us to examine different scenarios, each based on different assumptions on how the energy system might*

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

## Climate change

### (5.1.1.1) Scenario used

#### Physical climate scenarios

RCP 2.6

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

SSP1

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

#### (5.1.1.7) Reference year

2023

#### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

#### (5.1.1.9) Driving forces in scenario

##### Direct interaction with climate

- On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

#### (5.1.1.11) Rationale for choice of scenario

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

## Climate change

### (5.1.1.1) Scenario used

#### Physical climate scenarios

- RCP 4.5

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

- SSP2

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

#### (5.1.1.7) Reference year

2023

#### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

#### (5.1.1.9) Driving forces in scenario

**Direct interaction with climate**

- On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

#### (5.1.1.11) Rationale for choice of scenario

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

## Climate change

### (5.1.1.1) Scenario used

#### Physical climate scenarios

- RCP 8.5

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

- SSP5

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Business division

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

### (5.1.1.6) Temperature alignment of scenario



Select from:

- 4.0°C and above

#### (5.1.1.7) Reference year

2023

#### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

#### (5.1.1.9) Driving forces in scenario

##### Direct interaction with climate

- On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

#### (5.1.1.11) Rationale for choice of scenario

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

## Water

### (5.1.1.1) Scenario used

#### Water scenarios

- WWF Water Risk Filter

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Policy
- Reputation

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

2030

2050

### (5.1.1.9) Driving forces in scenario

#### Direct interaction with climate

On asset values, on the corporate

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*In general, the Water Risk Filter follows a three-level hierarchy: 1) indicator, 2) risk category, 3) risk type. This structure was put in place for the following reasons: 1. There is a general acceptance of these three broad “types” of corporate water risks: Physical, Regulatory and Reputational risk. This helps to ensure consistency and aligned approaches to water risk assessments and offers users a familiar approach. 2. Employing a hierarchical framework that consists of not only broad risk types, but more specific risk categories (or sub-types), accomplishes four things: i. A more comprehensive coverage within these broader risk types. For example, physical water risk comprises not only water scarcity, but also flooding, water quality, and ecosystem related risks. By dividing into these risk categories, it helps to take into account these different dimensions within physical risk as an example. ii. Given that the Water Risk Filter operates at both the global and local (region or country) level, the risk type/category structure also ensures a level of consistency in coverage between global and local datasets, since indicators may vary. In other words, the category structure enables the flexibility of adopting different local indicators whilst maintaining a similar logical structure and output across datasets. iii. It allows a direct comparison of basin vs. operational risks of same type or category. iv. It allows a differential number of indicators per category as well as for indicators to be added or removed in the risk categories while maintaining relative consistency from year to year. In line with the TCFD recommendations, SACYR uses the Water Risk Filter. The scenarios are based on the combination of the most relevant climate scenarios (IPCC Representative Concentration Pathways – RCP) and socio-economic scenarios (IIASA Shared Socioeconomic Pathways – SSP). More specifically, these scenarios are based on climate impact ensemble projections that account for climate (e.g., temperature, precipitation) and socio-economic variables (e.g., population, GDP), and represent the consequences and effects of climate and socio-economic changes on water resources. The current trend scenarios represent a world similar to current socio-economic development trends (SSP2) and intermediate GHG emission levels (RCP4.5 /RCP6.0), leading to an increase of global mean surface temperature of approximately 2C by the end of the 21st century.*

### (5.1.1.11) Rationale for choice of scenario

*The main water-related impacts associated with the scenario 2030-2050 are: - Water stress (physical risk): restricted use of water as a resource, low production in projects, interruption of activities. Facilities affected are located in Chile. - Flooding (physical risk): delays in construction activities, increased maintenance and upkeep needs and disruption to infrastructure. Sacyr identifies different facilities affected by this risk mainly located in Colombia (Unión vial Camino del Pacífico, Concesionaria Vial Union del Sur, etc). Sacyr has mapped different opportunities that arise from the water-related impacts described above. For instance, the reduction of water consumption through the implementation of water reuse systems such as Amazon’s logistics warehouse. It is estimated that this system has reduced the amount of water withdrawn from natural sources by 42 times compared to the traditional method. Scenario analysis has been useful to create a more*

resilient business with respect to different future scenarios on water resources. Sacyr considers different measures in a timeframe of 2030-2050 in response to the water-related outcomes. Sacyr's response to water stress is focused on the investment in projects related to the integral water cycle and desalination such as telemetering to detect leaks, the reverse osmosis process technology, etc. Other responses are related the integration of a Risk Management System (IRMS) to facilitate key business decision-making through a systemic and structured analysis of the risks inherent to our business. The main bodies responsible for Sacyr's Integrated Risk Management System (IRMS) are the BoD, the Audit and the Risk Committee. Regarding heavy rainfall and flooding, the focus is on sizing, hydraulic verification, and maintenance programmes for engineering works, expanding the content and scope of geotechnical studies, landslide protection and prevention projects. The Quality, Environment and Energy Department is responsible for identifying the internal and external context of Sacyr and assessing climate change and water-related risks and opportunities, along with other relevant heads of relevant departments for each case. The Sustainability Committee is then in charge of review, debate and approve the context and stakeholder analysis and the identification and assessment of climate risks and opportunities.

## Water

### (5.1.1.1) Scenario used

#### Water scenarios

- WWF Water Risk Filter

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Policy
- Reputation

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

2030

2050

### (5.1.1.9) Driving forces in scenario

#### Direct interaction with climate

On asset values, on the corporate

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*In general, the Water Risk Filter follows a three-level hierarchy: 1) indicator, 2) risk category, 3) risk type. This structure was put in place for the following reasons: 1. There is a general acceptance of these three broad “types” of corporate water risks: Physical, Regulatory and Reputational risk. This helps to ensure consistency and aligned approaches to water risk assessments and offers users a familiar approach. 2. Employing a hierarchical framework that consists of not only broad risk types, but more specific risk categories (or sub-types), accomplishes four things: i. A more comprehensive coverage within these broader risk types. For example, physical water risk comprises not only water scarcity, but also flooding, water quality, and ecosystem related risks. By dividing into these risk categories, it helps to take into account these different dimensions within physical risk as an example. ii. Given that the Water Risk Filter operates at both the global and local (region or country) level, the risk type/category structure also ensures a level of consistency in coverage between global and local datasets, since indicators may vary. In other words, the category structure enables the flexibility of adopting different local indicators whilst maintaining a similar logical structure and output across datasets. iii. It allows a direct comparison of basin vs. operational risks of the same type or category. iv. It allows a differential number of indicators per category as well as for indicators to be added or removed in the risk categories while maintaining relative consistency from year to year. In line with the TCFD recommendations, SACYR uses the Water Risk Filter. The scenarios are based on the combination of the most relevant climate scenarios (IPCC Representative Concentration Pathways – RCP) and socio-economic scenarios (IIASA Shared Socioeconomic Pathways – SSP). More specifically, these scenarios are based on climate impact ensemble projections that account for climate (e.g., temperature, precipitation) and socio-economic variables (e.g., population, GDP), and represent the consequences and effects of climate and socio-economic changes on water resources. The pessimistic scenarios represent a world with unequal and unstable socio-economic development (SSP3) and high GHG emission levels (RCP6.0 /RCP8.5), leading to an increase of global mean surface temperature of approximately 3.5C by the end of the 21st century.*

### (5.1.1.11) Rationale for choice of scenario

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

[Add row]

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

### Climate change

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

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

#### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

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

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

## Water

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

*Select all that apply*

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

### (5.1.2.2) Coverage of analysis

*Select from:*

- Organization-wide

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

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

*[Fixed row]*

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

### (5.2.1) Transition plan

Select from:

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

### (5.2.3) Publicly available climate transition plan

Select from:

Yes

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

Select from:

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

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

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

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

Select from:

We have a different feedback mechanism in place

### (5.2.8) Description of feedback mechanism



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

### (5.2.9) Frequency of feedback collection

Select from:

Annually

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

Sacyr's transition plan is structured around the four broad areas of action identified in our Climate Change Strategy: energy efficiency, renewable energy, sustainable mobility and the rest of the value chain. Our action in each of these four areas is motivated by the following assumptions: - Energy efficiency: Energy management is crucial for our sustainable development as resources are becoming scarcer and energy costs are likely to rise. Energy efficiency carries financial advantages in addition to the environmental ones. - Renewable energy: The world is stirring away from fossil energy sources and towards renewables due to emissions reduction targets and consumers awareness. Costs of renewable electricity might become more competitive than those of electricity generated from fossil sources. -

Sustainable mobility: the urban mobility landscape is evolving, with new regulations on low emission zones especially in and around major cities. Citizens are becoming more aware of health problems related to fossil fuel-based transport, and the technology will improve, and costs will lower, supporting us in our goal of achieving a fleet of hybrid and electric vehicles. - Value chain: Collaboration with all our partners is key to achieving our common decarbonization goals. The transition plan comprises around 100 projects carried out by Sacyr's various business units in all the locations where we are present. These projects are coordinated through various working groups, made up of specialists representing the different Sacyr Group companies, and therefore are dependent on the collaboration and commitment of our teams.

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

In 2023 the progress made against the objectives of our transition plan will be measured through a series of KPIs in each one of our four areas of focus. Energy efficiency: In 2023 we implemented energy efficiency improvements at our facilities and our customers' facilities, offering specially tailored advice. We also renewed ISO 50001 certification for all our operations. This year, Sacyr achieved energy savings of 6,475.98 GJ (11,920.67 GJ in 2022; 20,527.39 MWh from 2020 baseline), thus avoiding the emission of 270.97 t CO<sub>2</sub> eq into the atmosphere (835.70 t CO<sub>2</sub>eq in 2022). These savings are the result of measures implemented last year in connection with lighting, renewable electricity generation and vehicle renewal, evolving towards a more efficient fleet. Furthermore, we helped reduce energy by 1,999.00 GJ (2,510.78 GJ in 2022) through the provision of services to customers, avoiding the emission of 222.48 t CO<sub>2</sub>eq (130.09 t CO<sub>2</sub>eq in 2022). Renewable energy: We continue to promote the use of renewable energy in all the countries where we operate, boosting the proportion of renewables over the total energy consumed by Sacyr to 22% (27% in 2022; 90,348.74 MWh from 2020 baseline) In 2023, 32% (39% in 2022; 200,267.69 MWh from 2020 baseline) of our electricity consumption was from renewable sources. Our main initiative in this area is to consume electricity with a guarantee of origin certificate in projects located in Spain where 37% of the electricity we consume has this accreditation (53% in 2022). Sustainable mobility: We are committed to low-emissions urban mobility that is safe

and accessible and that harnesses innovation and technology to drive the transformation. In 2023 we achieved the reduction of 32,117.20t CO2eq of Scope 1 emissions compared to our 2020 baseline. We have also installed to date 269 electric car chargers on our facilities. A key initiative from 2023 has been the carpooling pilot project launched from July to September at our Condesa de Venadito headquarters using the Ciclogreen app to encourage employees to share cars on their journeys to the office. Value chain: We reduce indirect emissions derived from our value chain by analyzing and implementing initiatives, from the procurement of goods and services stage to the waste generated in contracts. We have integrated a company-wide approach that seeks to influence the entire life cycle of the different activities we carry out, from product manufacturing, waste management and recovery, to the implementation of initiatives to reduce emissions associated with employee travel. In 2023 we achieved a reduction of 2.03M t CO2eq of Scope 3 emissions and of 198,459 t CO2eq of emissions from waste management compared to our 2020 baseline.

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

*Integrated Sustainability Report\_Sacyr\_2023.pdf*

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

Select all that apply

Water

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

At Sacyr, we are committed to continuous improvement in water resource management, and we have set a goal to achieve this: to reduce own water consumption across all our activities by at least 10% by 2025, in areas of both high and low water stress. Furthermore, by means of the Environmental Management System implemented according to ISO 14001 we set targets for water consumption reduction, discharge quality improvement and reduction of water loss due to leaks in the supply to communities. These measures reduce our impact on water availability and quality. Based on our processes and fostering the rational and sustainable use of this resource, we measure our water footprint to ascertain, identify and assess our potential impacts in connection with fresh water and sea water. Our water footprint encompasses all aspects relating to the natural environment, human health, and water resources. This assessment is carried out in accordance with ISO 14046 "Environmental management". Water footprint. Principles, requirements, and guidelines". To achieve our commitment to reduce impacts on fresh water and sea water we have defined a series of actions to carry out around our operations such as water recycling and reuse, rainwater use, water treatment activities, and more.

[Fixed row]

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

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

Select from:

Yes, both strategy and financial planning

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

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

[Fixed row]

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

### Products and services

#### (5.3.1.1) Effect type

Select all that apply

- Opportunities

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

Select all that apply

- Climate change

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

*Sacyr is committed to reducing the climate risks that its products and services may generate, as well as strengthening opportunities 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)*

## Upstream/downstream value chain

### (5.3.1.1) Effect type

*Select all that apply*

Risks

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

*Select all that apply*

Climate change

Water

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

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

## Investment in R&D

### (5.3.1.1) Effect type

*Select all that apply*

Opportunities

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

Select all that apply

Climate change

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

Sacyr carries out R&D initiatives considering the new realities of climate change, to come up with solutions to reduce risks and strengthen opportunities in the short, medium and long term. Probably the most substantial decision made in this regard was the launch in 2018 of the company-wide initiative Sacyr Circular through which employees were able to submit ideas to promote the efficient use of natural resources, as well as the use of materials' flows, energy and waste to generate more profitable and sustainable businesses. In 2019, we carried out the search for solutions to implement the winning project of the 2018 edition of the campaign, and in March 2020 we created a circular projects catalogue. The company is indeed currently integrating the new lines of the Spanish Circular Economy Strategy to continue transforming its development and growth model into an innovative, competitive, and sustainable model. Accordingly, it is worth noting that 71% of our innovation projects currently have a sustainable approach. Sacyr was indeed awarded the 2022 National Innovation and Design Prize in the Large Company category. The Ministry of Science and Innovation recognized our business model based on innovation and a new approach to rolling out infrastructures and services. Sacyr has a big commitment to open innovation, and this is translated to two major initiatives: Sacyr Ingenium, this is a collective intelligence platform for employees, and Sacyr iChallenges, this is aimed at solving the business challenges posed by the company (open innovation). The number of employees involved in innovation projects is 267, reaching an investment in R&D greater than 13.3 million euros (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

### (5.3.1.1) Effect type

Select all that apply

Opportunities

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

Select all that apply

Climate change

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

Sacyr is exposed to a wide variety of climate-related risks and opportunities inherent to the different activities that the company carries out throughout its business areas, as well as the diverse geographical areas where it operates. During operations, the company experiences impact derived from climate-related risks such as delays and needs for reconstruction due to extreme weather event. By this means, we aim to decarbonize our operations, mitigate risks not only for ourselves but third parties and contribute globally to the climate change fight. However, climate issues also pose opportunities for new operations and contracts in the medium term,

*in fact, the most substantial strategic decision recently taken relates to an upcoming renewable energies business unit that is starting its operations. Sacyr has identified yet another opportunity by implementing the replacement of vehicles that consume energy from fossil fuels with vehicles that run on renewable energy. The magnitude of the impact could be quantified as the cost of implementing mitigation and adaptation measures in operations, and the revenues obtained from new operations derived from climate-related opportunities. (Horizon: medium term)*

[Add row]

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

### **Row 1**

#### **(5.3.2.1) Financial planning elements that have been affected**

*Select all that apply*

- Assets
- Revenues
- Direct costs
- Capital allocation
- Capital expenditures
- Acquisitions and divestments

#### **(5.3.2.2) Effect type**

*Select all that apply*

- Risks
- Opportunities

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

*Select all that apply*

- Climate change
- Water

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

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 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 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. Since 2021, our commitment was also made evident following the creation of a new division called Sacyr Green, as a commitment to emerging, innovative and sustainable businesses with a focus on the circular economy and energy efficiency. As an example, a major contract was awarded in Chile: "Buin-Paine" hospital construction (P3) in Maipo (200 beds and 9 pavilions), 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. The demand for certified sustainable buildings is growing and as of 2023 Sacyr was working on delivering 22 such projects, including 12 BREEAM certified buildings and 5 LEED certified buildings. ii) Assets, acquisitions and divestments, capital expenditures, capital allocation (Horizon: medium-term) 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

[Add row]

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

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

[Fixed row]

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

## Row 1

### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

- A sustainable finance taxonomy

### (5.4.1.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

### (5.4.1.3) Objective under which alignment is being reported

Select from:

- Total across climate change mitigation and climate change adaption

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

Select from:

- Yes

### (5.4.1.5) Financial metric

Select from:

- CAPEX

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

38152212.15

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

13.6



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

40

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

75

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

78.34

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

21.66

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

*We see the EU Taxonomy as a tool that allows us to continue advancing in the transformation of our business model, in line with our commitment to sustainability as embodied in our 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 to avoid false accounting of the associated financial KPIs.*

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

*Accounting metrics. In accordance with Delegated Regulation (EU) 2021/2178 on disclosure of Taxonomy information, the accounting criteria to be considered when calculating the numerator and denominator of eligible and ineligible INCN and CapEX:*

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

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

lesser extent, the development of IT. The analysis shows that 91.6% of the Sacyr Group's turnover and 78.3% of its CapEX are eligible and 33.7% of its turnover and 13.6% 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.

## Row 2

### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

- A sustainable finance taxonomy

### (5.4.1.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

### (5.4.1.3) Objective under which alignment is being reported

Select from:

- Total across climate change mitigation and climate change adaption

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

Select from:

- Yes

### (5.4.1.5) Financial metric

Select from:

- Revenue/Turnover

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

1551752976.17

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

33.66

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

50

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

75

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

91.58

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

8.42

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

*We see the EU Taxonomy as a tool that allows us to continue advancing in the transformation of our business model, in line with our commitment to sustainability as embodied in our 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 to avoid false accounting of the associated financial KPIs. Identification and analysis of the Group's activities. Companies have been identified whether, based on their corporate purpose, they could fit into the activities potentially eligible for Taxonomy. Due to the structure of the Sacyr Group, those companies that carry out different types of activities have been analyzed down to the minimum level of management, where appropriate, contract or project to individually assess the activity itself and therefore its eligibility. Accounting metrics. In accordance with Delegated Regulation (EU) 2021/2178 on disclosure of Taxonomy information, the accounting criteria to be considered when calculating the numerator and denominator of eligible and ineligible INCN and CapEX: • INCN, has been calculated as the share of net turnover derived from products or services, including intangibles, associated with economic activities that comply with the taxonomy (numerator), divided by net turnover (denominator). • CapEX, covers additions to tangible and intangible assets during the relevant financial year before depreciation, amortization and any*

reevaluations 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 91.6% of the Sacyr Group's turnover and 78.3% of its CapEX are eligible and 33.7% of its turnover and 13.6% of the CapEX are Taxonomy-eligible and aligned. Consistent with the previous year, these figures ratify the enormous potential of our business model, present in key sectors for the global economy and which can contribute significantly to reducing GHG emissions, and are cemented by means of the alignment of the contribution to climate change mitigation made by the Sacyr Group's activities.

[Add row]

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

### **Row 1**

#### **(5.4.2.1) Economic activity**

Select from:

- Electricity generation using solar photovoltaic technology

#### **(5.4.2.2) Taxonomy under which information is being reported**

Select from:

- EU Taxonomy for Sustainable Activities

#### **(5.4.2.3) Taxonomy alignment**

Select from:

- Taxonomy-aligned

#### **(5.4.2.4) Financial metrics**

Select all that apply

- Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Own performance

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

1269849.97

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

0.03

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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## Row 2

#### (5.4.2.1) Economic activity

Select from:

Electricity generation from wind power

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Own performance

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

17836963.89

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

0.39

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

100

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

0

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

43977.06

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

0.02

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

100

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

0

#### **(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes



### (5.4.2.31) Details of do no significant harm analysis

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

### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

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## Row 3

### (5.4.2.1) Economic activity

Select from:

Electricity generation from geothermal energy

### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

#### **(5.4.2.5) Types of substantial contribution**

Select all that apply

Own performance

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

158057.07

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

0

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

100

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

0

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

422.66

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

0

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

100

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

0

#### **(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

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## Row 4

### (5.4.2.1) Economic activity

*Select from:*

- Electricity generation from bioenergy

### (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

- EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

*Select from:*

- Taxonomy-aligned

### (5.4.2.4) Financial metrics

*Select all that apply*

- Turnover

### (5.4.2.5) Types of substantial contribution

*Select all that apply*

- Own performance

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

*158057.07*

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

0

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 5

#### (5.4.2.1) Economic activity

Select from:

Transmission and distribution of electricity

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

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

102552.44

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

0

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

#### **(5.4.2.33) Attach any supporting evidence**

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### **Row 6**

#### **(5.4.2.1) Economic activity**

Select from:

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

#### **(5.4.2.2) Taxonomy under which information is being reported**

Select from:

EU Taxonomy for Sustainable Activities

#### **(5.4.2.3) Taxonomy alignment**



Select from:

Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Own performance

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

39470949.84

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

0.86

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

100

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

0

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

3707913.78

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

1.32

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

100

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

0

#### **(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

### (5.4.2.31) Details of do no significant harm analysis

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

### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

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## Row 7

### (5.4.2.1) Economic activity

Select from:

Construction, extension and operation of waste water collection and treatment

### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

#### **(5.4.2.5) Types of substantial contribution**

*Select all that apply*

Own performance

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

12650764.31

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

0.27

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

100

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

0

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

736890.79

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

0.26

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

100

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

0

#### **(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

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## Row 8

### (5.4.2.1) Economic activity

*Select from:*

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

### (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

- EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

*Select from:*

- Taxonomy-aligned

### (5.4.2.4) Financial metrics

*Select all that apply*

- Turnover
- CAPEX

### (5.4.2.5) Types of substantial contribution

*Select all that apply*

- Own performance

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

0

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

0

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

100

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

0

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

0

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

0

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

100

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

0

**(5.4.2.27) Calculation methodology and supporting information**

Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

#### **(5.4.2.33) Attach any supporting evidence**

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### **Row 9**

#### **(5.4.2.1) Economic activity**



Select from:

- Anaerobic digestion of bio-waste

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

- Turnover
- CAPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

- Own performance

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

0

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

0

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

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

0

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

0

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

0

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

100

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

0

**(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 10

#### (5.4.2.1) Economic activity

Select from:

Composting of bio-waste

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

### (5.4.2.5) Types of substantial contribution

Select all that apply

Own performance

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

41805.36

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

0

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

100

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

0

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

0

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

0

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

### (5.4.2.31) Details of do no significant harm analysis

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

### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

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## Row 11

### (5.4.2.1) Economic activity

Select from:

Material recovery from non-hazardous waste

### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

#### **(5.4.2.5) Types of substantial contribution**

*Select all that apply*

Own performance

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

0

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

0

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

100

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

0

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

0

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

0

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

100

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

0

#### **(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes



### (5.4.2.33) Attach any supporting evidence

*Integrated Sustainability Report\_Sacyr\_2023.pdf*

## Row 12

### (5.4.2.1) Economic activity

*Select from:*

- Infrastructure for personal mobility, cycle logistics

### (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

- EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

*Select from:*

- Taxonomy-aligned

### (5.4.2.4) Financial metrics

*Select all that apply*

- Turnover
- CAPEX

### (5.4.2.5) Types of substantial contribution

*Select all that apply*

- Activity enabling mitigation

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

49611018.61

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

1.08

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

100

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

0

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

0

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

0

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

100

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

0

**(5.4.2.27) Calculation methodology and supporting information**

Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

#### **(5.4.2.33) Attach any supporting evidence**

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### **Row 13**

#### **(5.4.2.1) Economic activity**

Select from:

- Infrastructure for rail transport

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

- Turnover
- CAPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

- Activity enabling mitigation

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

680294586.65

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

14.76

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

100

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

0

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

18891352.15

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

6.73

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

100

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

0

**(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 14

#### (5.4.2.1) Economic activity

Select from:

Infrastructure enabling low-carbon road transport and public transport

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

### (5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

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

31037042.97

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

0.67

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

100

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

0

### (5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

#### **(5.4.2.33) Attach any supporting evidence**

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### **Row 15**

#### **(5.4.2.1) Economic activity**



Select from:

- Infrastructure enabling low-carbon water transport

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

- Turnover
- CAPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

- Activity enabling mitigation

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

15078353.01

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

0.33

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

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

0

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

0

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

0

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

100

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

0

**(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 16

#### (5.4.2.1) Economic activity

Select from:

Low carbon airport infrastructure

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

### (5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

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

208049379.68

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

4.51

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

100

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

0

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

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

5.13

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

100

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

0

**(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

**(5.4.2.29) Details of substantial contribution criteria analysis**

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

**(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 17

#### (5.4.2.1) Economic activity

Select from:

Construction of new buildings

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

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

487230851.27

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

10.57

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 18

#### (5.4.2.1) Economic activity

Select from:

Renovation of existing buildings

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment



Select from:

Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Transitional activity

Activity enabling mitigation

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

8612272.97

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

0.19

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

#### **(5.4.2.33) Attach any supporting evidence**

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### **Row 20**

#### **(5.4.2.1) Economic activity**

Select from:

- Installation, maintenance and repair of energy efficiency equipment

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

- Turnover
- CAPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

- Activity enabling mitigation

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

187619.74

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

0

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

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

0

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

32092.29

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

0.01

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

100

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

0

**(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 21

#### (5.4.2.1) Economic activity

Select from:

Installation, maintenance and repair of renewable energy technologies

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

### (5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

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

0

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

0

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

100

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

0

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

0

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

0

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

### (5.4.2.31) Details of do no significant harm analysis

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

### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

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## Row 22

### (5.4.2.1) Economic activity

Select from:

Data-driven solutions for GHG emissions reductions

### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX



#### **(5.4.2.5) Types of substantial contribution**

*Select all that apply*

Activity enabling mitigation

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

0

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

0

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

100

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

0

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

0

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

0

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

100

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

0

#### **(5.4.2.27) Calculation methodology and supporting information**

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

*Integrated Sustainability Report\_Sacyr\_2023.pdf*

## Row 23

### (5.4.2.1) Economic activity

*Select from:*

- Close to market research, development and innovation

### (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

- EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

*Select from:*

- Taxonomy-aligned

### (5.4.2.4) Financial metrics

*Select all that apply*

- Turnover

### (5.4.2.5) Types of substantial contribution

*Select all that apply*

- Transitional activity
- Activity enabling mitigation

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

0

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

0

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

### (5.4.2.31) Details of do no significant harm analysis

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

### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

### (5.4.2.33) Attach any supporting evidence

*Integrated Sustainability Report\_Sacyr\_2023.pdf*

## Row 24

### (5.4.2.1) Economic activity

Select from:

Professional services related to energy performance of buildings

### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

Turnover

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

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

0

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

0

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

100

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

0

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered in order to avoid false accounting of the associated financial KPIs.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

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

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

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

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

*Integrated Sustainability Report\_Sacyr\_2023.pdf*

### Row 25

#### (5.4.2.1) Economic activity

Select from:

Residential care activities

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

CAPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

Own performance

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

0

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

0

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

0

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

100

#### (5.4.2.27) Calculation methodology and supporting information

*Based on the Taxonomy exercise conducted in 2022, we carried out the analysis, review and classification of the contracts active in 2023 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021 by their substantial contribution to climate change*



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

#### **(5.4.2.28) Substantial contribution criteria met**

Select from:

Yes

#### **(5.4.2.29) Details of substantial contribution criteria analysis**

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

#### **(5.4.2.30) Do no significant harm requirements met**

Select from:

Yes

#### **(5.4.2.31) Details of do no significant harm analysis**

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

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

Yes

#### **(5.4.2.33) Attach any supporting evidence**

*Integrated Sustainability Report\_Sacyr\_2023.pdf*  
[Add row]

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

### (5.4.3.1) Details of minimum safeguards analysis

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

### (5.4.3.2) Additional contextual information relevant to your taxonomy accounting

*Based on the Taxonomy exercise conducted in 2021, we carried out the analysis, review and classification of the contracts active in 20232 according to their eligibility, pursuant to Commission Delegated Regulation (EU) 2021/2139 on Climate, published on December 9, 2021, by their substantial contribution to climate change mitigation and adaptation. Although it has been identified that sometimes the same project or contract could be eligible for different taxonomic activities, the main activity of the project or contract has been considered to avoid false accounting of the associated financial KPIs. We see the EU Taxonomy as a tool to continue advancing in the transformation of our business model, tackling global challenges as an active part of the solution, and in line with our commitment to sustainability as embodied in our 2021-2025 Strategic Plan and the Sacyr Sustainable Action Plan. Further development of the standard (potential changes or FAQs from the European Commission), sector-specific positions, implementation guidelines, and the future publication of the remaining environmental objectives could ultimately change our current analysis. In that case, Sacyr would update the results reported in 20232 accordingly.*

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

Select from:

Yes

[Fixed row]

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

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

39.79

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

18.37

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

-0.42

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

13.45

**(5.9.5) Please explain**

Capital expenditure in 2023 has increased slightly by 39.79% compared to 2022, due to a greater investment in new equipment and facilities and renovation of existing equipment, for example in the EMMASA integrated water cycle. In 2023, this expenditure is expected to increase due to the award of new contracts of operation and maintenance of integrated water cycle, waste-water treatment plants and desalination plants in 2024. Operating investments remain similar in comparison with 2022 (comparable activity) and it is also expected to increase in 2024 due to the award of new water-related contracts in 2024.  
[Fixed row]

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

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon

[Fixed row]

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

**Row 1**

### (5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

### (5.10.1.2) Objectives for implementing internal price

Select all that apply

- Drive energy efficiency
- Drive low-carbon investment
- Incentivize consideration of climate-related issues in decision making
- Identify and seize low-carbon opportunities

### (5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment with the price of a carbon tax
- Alignment with the price of allowances under an Emissions Trading Scheme
- Benchmarking against peers
- Scenario analysis
- Other, please specify :World Bank recommendations Sector specific, region and continent prices Energy Attribute Certificate (EAC) prices

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

*Shadow Carbon Pricing is calculated by analyzing the price of voluntary carbon markets, location, sectors, and the evaluation of the expenses incurred to avoid unwanted environmental impacts or jeopardizing revenues. This method allows us to foresee future risks and regulations, improving decision making and strengthening our commitment to sustainability. It is considered an additional cost when it comes to selecting projects, managing risks, proposing offers etc. Our current average price is 98.24/t CO2 eq and, considering the various scenarios, we have different shadow prices we can apply to our analysis of risks and opportunities. The Implicit Carbon Pricing method is calculated based on the costs associated with our emissions reduction targets, including the purchase of renewable energy and energy efficiency improvements. According to our latest research, this price is 16.68/t CO2 eq.*

### (5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2

#### (5.10.1.6) Pricing approach used – spatial variance

Select from:

- Differentiated

#### (5.10.1.7) Indicate how and why the price is differentiated

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

#### (5.10.1.8) Pricing approach used – temporal variance

Select from:

- Evolutionary

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

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

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

86.32

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

119.79

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

Select all that apply

- Operations
- Product and R&D
- Risk management
- Opportunity management
- Public policy engagement

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

Select from:

- No

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

100

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

Select from:

- Yes

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

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

[Add row]

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

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

[Fixed row]

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

#### Climate change

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

Select from:

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

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

Select all that apply

- Contribution to supplier-related Scope 3 emissions
- Impact on pollution levels

### **(5.11.1.3) % Tier 1 suppliers assessed**

Select from:

- 100%

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

100%

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

Select from:

- 100%

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

100

## **Water**

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

Select from:



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

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

Select all that apply

- Basin/landscape condition
- Dependence on water
- Impact on water availability
- Impact on pollution levels

### **(5.11.1.3) % Tier 1 suppliers assessed**

Select from:

- 100%

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

*Our purchasing procedure requires information on our suppliers' efficient water management. Suppliers providing requested water data are pre-approved and their environmental engagement is considered in the awarding of contracts and pricing negotiations. At the end of each project, a final supplier's compliance evaluation is carried out. Suppliers must obtain 2 out of 3 points in Environmental and Energy Management practices to be contracted again.*

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

Select from:

- 100%

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

100  
[Fixed row]

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

### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

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

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

Select all that apply

- Material sourcing
- Product lifecycle
- Regulatory compliance
- Strategic status of suppliers
- Supplier performance improvement

#### (5.11.2.4) Please explain

*All our suppliers must undergo an approval process to ensure that we work with companies that meet the minimum criteria established in our general procurements procedure. In this process, we initially assess suppliers on the basis of environmental criteria (environmental and energy certificates, eco-labels, calculation of their carbon and water footprints and whether they carry out biodiversity activities) and social criteria (their adherence to the United Nations Global Compact, having projects that benefit the community, being a proximity supplier). In 2023, 59.0% of our new suppliers met our environmental and social requirements. We prefer to hire local suppliers (headquartered in the country where the contract is executed), who currently account for 98.40% of the total (97.06% in 2022). Audits are a powerful tool for controlling and monitoring our suppliers' performance. In 2023 we audited 23 suppliers (19 in 2022). In 2023, we examined the environmental performance of 1,441 suppliers. Taking into account those suppliers that have been evaluated as having a negative environmental impact (53 suppliers), improvements were agreed with 50.94% and the relationship was terminated with the other 49.06%. Suppliers' social performance is examined through internal audits, the analysis of complaints received and the assessment of social impacts included in the final supplier evaluations.*

### Water

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

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

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

Select all that apply

- Regulatory compliance
- Strategic status of suppliers
- Supplier performance improvement

### (5.11.2.4) Please explain

All our suppliers must undergo an approval process to ensure that we work with companies that meet the minimum criteria established in our general procurements procedure. In this process, we initially assess suppliers on the basis of environmental criteria (environmental and energy certificates, eco-labels, calculation of their carbon and water footprints and whether they carry out biodiversity activities) and social criteria (their adherence to the United Nations Global Compact, having projects that benefit the community, being a proximity supplier). In 2023, 59.0% of our new suppliers met our environmental and social requirements. We prefer to hire local suppliers (headquartered in the country where the contract is executed), who currently account for 98.40% of the total (97.06% in 2022). Audits are a powerful tool for controlling and monitoring our suppliers' performance. In 2023 we audited 23 suppliers (19 in 2022). In 2023, we examined the environmental performance of 1,441 suppliers. Taking into account those suppliers that have been evaluated as having a negative environmental impact (53 suppliers), improvements were agreed with 50.94% and the relationship was terminated with the other 49.06%. Suppliers' social performance is examined through internal audits, the analysis of complaints received and the assessment of social impacts included in the final supplier evaluations.

[Fixed row]

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

#### Climate change

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

Select from:

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

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

Select from:

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

### (5.11.5.3) Comment

NA

## Water

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

Select from:

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

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

Select from:

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

### (5.11.5.3) Comment

*The procedure compiles the requirements to evaluate suppliers considering different environmental criteria to classify them as approved, conditioned or non-approved to be employed in contracts. Our purchasing and subcontracting procedure requires information on our suppliers' efficient water management, such as the calculation and verification of their water footprint, implementation of good practices to minimise water consumption, use of reusable packaging or returnable packaging; we also analyse whether the distance to the contract is less than 100 km. Thus, we aim to encourage our value chain to assess its water impacts. Suppliers are then approved to be considered and their environmental engagement is considered in the awarding of contracts and pricing negotiations. Once a supplier is employed a final evaluation is carried out to analyse the general compliance of the supplier at the end of the contract. Suppliers must obtain 2 out of 3 points in Environmental and Energy Management practices to be included in further processes. This approval process is reviewed every 3 years to assess suppliers' improvements and when changes in environmental performance. In this sense, Sacyr acts as a motor force to promote sustainable behaviour within suppliers. The objective is to have an Environmental Management System for all Sacyr's suppliers.*

*[Fixed row]*

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

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

- Environmental disclosure through a public platform

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- On-site third-party audit
- Supplier self-assessment

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

Select from:

- 76-99%

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

Select from:

- 76-99%

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

Select from:

- 76-99%

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

Select from:

76-99%

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

Select from:

Suspend and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

51-75%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

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

#### (5.11.6.12) Comment

*During 2023, 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, 53 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 50.94% of suppliers that were non-compliant have committed to implement noticeable improvement, and the other 49.06% of suppliers had their contracts terminated.*

## Water

#### (5.11.6.1) Environmental requirement

Select from:

- Total water withdrawal volumes reduction

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- Certification
- Off-site third-party audit
- On-site third-party audit

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

*Select from:*

- 100%

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

*Select from:*

- 51-75%

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

*Select from:*

- 51-75%

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

*Select from:*

- 51-75%

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

*Select from:*

Exclude

### (5.11.6.12) Comment

*Supplier evaluation and approval is a fundamental process whereby Sacyr ensures that it works with companies that meet the minimum requirements set in its general purchasing and subcontracting procedure. As part of this process, suppliers are initially assessed based on the environmental criteria (environmental and energy certificates, eco-labels, calculation of their carbon and water footprints and whether they carry out biodiversity activities). In 2023, 59.0% of our new suppliers by spend met our environmental and social requirements. In 2023, we examined the environmental performance of 1,441 suppliers. Considering those suppliers that have been evaluated as having a negative environmental impact (53 suppliers), improvements were agreed with 50.94% and the relationship was terminated with the other 49.06%.*

[Add row]

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

### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

Adaptation to climate change

#### (5.11.7.3) Type and details of engagement

##### Innovation and collaboration

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

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

Tier 1 suppliers

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

Select from:



26-50%

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

Select from:

51-75%

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

*We assess and prioritize within purchasing decisions those suppliers that represent a relatively important turnover for the company, as well as those whose activities could potentially have a substantial impact on contracts and/or the environment. The suppliers by number that perform critical activities and are therefore exposed to this assessment in which environmental (including climate) information is required and assessed totaled 1,441 suppliers in 2023 (on a regular basis and/or at the end of their service). 96.3% of the assessed suppliers fulfilled the evaluation criteria. 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, to be included in further processes. Not achieving the expected result led to the agreement of mandatory improvements or to the termination of the collaboration. During 2023, 53 suppliers were identified having a negative environmental impact, and 50.94% agreed to implement improvements while the other 49.06% had their contracts terminated.*

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

Select from:

Yes, please specify the environmental requirement :Emissions reduction

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

Select from:

Yes

## **Water**

### (5.11.7.2) Action driven by supplier engagement

Select from:

- Provision of fully-functioning, safely managed WASH services to all employees

### (5.11.7.3) Type and details of engagement

#### Information collection

- Collect WASH information at least annually from suppliers
- Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)
- Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

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

Select from:

- 51-75%

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

Select from:

- 51-75%

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

*Sacyr has developed a water policy aimed at all stakeholders, developed to define and establish the principles and criteria that govern activities related to water use and management. At Sacyr, supply chain management is seen as part of a business model that seeks the progress and growth of the entire value chain. Our commitment to supply chain management is expressed at the most senior level by the Board of Directors through the Sustainability and Corporate Governance Committee and the Sustainability Committee, by approving the Supply Chain Management Policy. In 2020, Sacyr reinforced responsible supply chain management*

by transferring Sacyr's sustainability model to our suppliers, including ESG clauses in all contracts which they must agree to be bound by. Among the mandatory corporate policies that apply to our third parties are the Quality, Environment and Energy Policy, the policies concerning the environment (water, biodiversity, climate change, circular economy), the Human Rights Policy, Modern Slavery Statement, the Occupational Health and Safety Policy and the Diversity and Inclusion Policy. These documents are available in the supplier's section of Sacyr's website. The Water Policy, aimed at all stakeholders, establishes the principles, criteria, and requirements for efficient water management by local communities, customers, and other stakeholders. Supplier evaluation and approval is a fundamental process whereby Sacyr ensures that they work with companies that meet the minimum requirements set out in our general procurement procedure. As part of this process, Sacyr initially assesses suppliers based on the environmental criteria (environmental and energy certificates, eco-labels, calculation of their carbon and water footprints and whether they carry out biodiversity activities). Every single supplier is initially assessed and is considered to have a substantive impact. Every provider shall comply with the criteria set in the water policy and purchasing and subcontracting procedure and submit to Sacyr the information required in it about its efficient water management. Later, Sacyr carries out an analysis of the suppliers which follow its water related requirements.

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

Select from:

Yes, please specify the environmental requirement :Water extraction

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

Select from:

Yes

[Add row]

### **(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

#### **Climate change**

##### **(5.11.9.1) Type of stakeholder**

Select from:

Customers

##### **(5.11.9.2) Type and details of engagement**

## Education/Information sharing

- Share information about your products and relevant certification schemes

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Less than 1%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Sacyr's environmental performance (including climate-related issues) is published on its website and in different mainstream reports. The company always includes also this information in tenders. For this reason, it is considered that all of Sacyr's customers are aware and engaged through information sharing. In addition, Sacyr has recently created a new business division called Sacyr Green. This BU has as an objective the development of emerging and innovative businesses around sustainability with topics that revolve around circular economy and energy efficiency, entailing an attractive service line for new and existing customers. Please note less than 1% is indicated as % of customer-related emissions as the % of Scope 3 related to products is notably negligible, being Sacyr mainly a service company.*

### (5.11.9.6) Effect of engagement and measures of success

*Our measure of success is receiving the awarding of projects where sustainability and climate-related behaviors played a role in the decision (ratio: tenders in which information was specifically shared/projects awarded). The more the projects in which this is a deciding factor won, the more successful the engagement is. Currently, the threshold we could expect, based on historical results, is winning at least a 30% - 40% of the projects in which we have shared specific environmental information within our approach (impact of climate-related customer engagement strategy). Recently, especially in Spain, in line with the strategic path that civil infrastructure is taking following the guidelines of the Climate Change national Law, environmental performance is increasingly valued, to the point of being a key factor in tenders. One example of a project awarded to Sacyr under the forementioned considerations was a train track construction project in the South of Spain. The deciding factor in the final awarding of the contract was Sacyr's environmental and energy performance as stated by the client. By this means, sharing information with our potential clients reinforce our awareness about how important and strategic climate-related issues are as in the upcoming years our business growth may depend on our climate performance.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Local communities

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 51-75%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*For Sacyr, water is a scarce, irreplaceable, and essential commodity, both for sustaining life and for the development of its different activities which are being affected by climate change. The care, conservation and sustainable management of this resource cannot be imposed from the outside, rather it should come from Sacyr's own human team, as a sign of identity, so it encourages everyone to embrace it in their work environment, as well as its other stakeholders. Sacyr has developed a water policy, which is approved by the board of directors, aimed at all stakeholders, developed to define, and establish the principles and criteria that govern activities related to water use and management. The main principles regarding local communities, of the policy are the following: -Promote and support the innovation of processes that foster efficient water use. - Promote awareness and sensitization of the sustainable use of water among local communities, clients and other interested parties. - Promote the appreciation of water as a limited natural resource and knowledge of the actions that Sacyr carries out for its protection.*

### (5.11.9.6) Effect of engagement and measures of success

*At Sacyr it is understand that water management must take a collaborative approach with the various stakeholders involved, including our clients and the final users of water to help ensure water availability and quality for nature and future generations. One of our key engagement program are the Integrated Water Cycle projects in Chile which has the objective network leaks by up to 7%, implying a saving of 1.4 million m3 of fresh water per year after 2030. These are the metrics by which the success of the program will be measured. The 2023 investment for this program amounted to 66,298.50. We have established a plan to enhance supply network performance in the period 2021-2030, which involves investing in integrated network management projects (network sectorization, pressure management with regulatory valves, detection and repair of leaks and installation and repair of flowmeters). We have signed up to the Territorial Water Efficiency Agreement (APL), the first water efficiency agreement in Chile. This is a voluntary public-private commitment aimed at tackling water scarcity and the challenges of climate change in one of the communes at the highest risk for water rationing in Lo Barnechea in the Metropolitan Region. We also raise awareness among the population of Santa Cruz de Tenerife, through EMMASA. We launch watersaving drives, ensuring water availability and preventing water wastage for more than 200,000 people.*

*[Add row]*

## C6. Environmental Performance - Consolidation Approach

### (6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

#### Climate change

##### (6.1.1) Consolidation approach used

Select from:

- Operational control

##### (6.1.2) Provide the rationale for the choice of consolidation approach

*Sacyr consolidates both its environmental and financial data according to the operational control approach. Sacyr is committed to contributing to the mitigation of climate change and the decarbonization of its business model by gradually reducing the intensity of its greenhouse gas emissions. To achieve this, we employ various methodologies to assess the most suitable impact categories for our activities, thoroughly examining the effects on biodiversity, human health, and ecosystems. We prioritize the use of sustainable construction materials that possess a lower carbon footprint and a high degree of recyclability. Sacyr's emissions are calculated using the operational control approach, which includes activities and contracts over which the company has the authority to introduce and implement its operational policies. Additionally, emissions are also calculated under the capital participation approach, accounting for a portion of the emissions when applicable. This comprehensive approach ensures that Sacyr remains at the forefront of environmental responsibility and sustainable business practices.*

#### Water

##### (6.1.1) Consolidation approach used

Select from:

- Operational control

##### (6.1.2) Provide the rationale for the choice of consolidation approach

*Sacyr consolidates both its environmental and financial data according to the operational control approach. Sacyr's water accounting, water extraction, discharges, and consumption, is calculated using the operational control approach, which includes activities and contracts over which the company has the authority to introduce and implement its operational policies. Additionally, Sacyr recognizes the vital importance of water as an irreplaceable resource essential for life. To address this, the company has undertaken an assessment of its Water Footprint (WF) across its business areas as well as in its global offices and headquarters. The purpose of this*

*initiative is to improve water management practices for better monitoring and assessment, elevate the value of water as a limited natural resource, and integrate water management into corporate strategy and decision-making processes. This evaluation, conducted from an equity share perspective, analyses both the direct and indirect water footprint of Sacyr's activities.*

## **Plastics**

### **(6.1.1) Consolidation approach used**

*Select from:*

Operational control

### **(6.1.2) Provide the rationale for the choice of consolidation approach**

*Sacyr consolidates both its environmental and financial data according to the operational control approach.*

## **Biodiversity**

### **(6.1.1) Consolidation approach used**

*Select from:*

Operational control

### **(6.1.2) Provide the rationale for the choice of consolidation approach**

*Sacyr consolidates both its environmental and financial data according to the operational control approach.*

*[Fixed row]*



## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

### (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

#### (7.1.1.1) Has there been a structural change?

Select all that apply

Yes, a divestment

#### (7.1.1.2) Name of organization(s) acquired, divested from, or merged with

*Sale of VSM (Valoriza Servicios Medioambientales) and Sacyr Facilities*

#### (7.1.1.3) Details of structural change(s), including completion dates

*This year, Sacyr finalized the sale of its VSM (Valoriza Servicios Medioambientales) unit to Morgan Stanley Infrastructure Partners for 420 million. In December 2023, the sale of 100% of Sacyr Facilities was completed, with Serveo acquiring the unit for 90 million. These divestments have allowed Sacyr to strengthen its focus on Sacyr Concesiones and Sacyr Engineering and Infrastructure.*

*[Fixed row]*

### (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	<i>Select all that apply</i> <input checked="" type="checkbox"/> No

[Fixed row]

**(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?**

**(7.1.3.1) Base year recalculation**

Select from:

No, because the impact does not meet our significance threshold

**(7.1.3.3) Base year emissions recalculation policy, including significance threshold**

*If significant changes affect the historical emissions data, the emissions for the base year (2020) of Sacyr will be recalculated. This adjustment will be considered with an emissions variation threshold of less than 10% in the following circumstances: Structural changes significantly impacting base year emissions, revisions in calculation methods or improvements in the accuracy of emission factors or activity data, leading to substantive changes in base year emissions and the identification of major errors. Any significant deviation from the base year is deemed relevant for adjustment.*

**(7.1.3.4) Past years’ recalculation**

Select from:

No

[Fixed row]

## **(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

*Select all that apply*

- ISO 14064-1
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- The Greenhouse Gas Protocol: Scope 2 Guidance
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- Other, please specify :: Sacyr has developed its own internal document explaining the procedure to calculate all three scopes of its carbon footprint based on The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

## **(7.3) Describe your organization's approach to reporting Scope 2 emissions.**

### **(7.3.1) Scope 2, location-based**

*Select from:*

- We are reporting a Scope 2, location-based figure

### **(7.3.2) Scope 2, market-based**

*Select from:*

- We are reporting a Scope 2, market-based figure

### **(7.3.3) Comment**

*Scope 2 emissions consider Sacyr's consumption of electricity, accounting both renewable and conventional. By offering both figures we track and drive renewable energy supply, which we aim to increase significantly in the coming years.*

*[Fixed row]*

## **(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Select from:

No

## (7.5) Provide your base year and base year emissions.

### Scope 1

#### (7.5.1) Base year end

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

119657.23

#### (7.5.3) Methodological details

*To calculate Scope 1 emissions, Sacyr identifies emission sources, including fuel consumption by owned vehicles, machinery, stationary equipment, and refrigerant leaks from air conditioning systems. They collect data on fuel usage and refrigerant losses, then apply standardized emission factors to convert these into CO2e emissions. The emissions from all sources are summed to determine the total Scope 1 emissions, which are then verified and reported in their sustainability disclosures.*

### Scope 2 (location-based)

#### (7.5.1) Base year end

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

301092.15

#### (7.5.3) Methodological details

*For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities, this includes, Scope 1, 2 & 3. What falls within Scope 2 is what is presented previously, which takes into account Sacyr's emissions from the electric power consumption in our facilities. Sacyr calculates emissions by gathering electricity consumption data and applying regional grid emission factors, which reflect the average carbon intensity of the local electricity supply.*

## **Scope 2 (market-based)**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

290433.97

### **(7.5.3) Methodological details**

*For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities, this includes, Scope 1, 2 & 3. What falls within Scope 2 is what is presented previously, which takes into account Sacyr's emissions from the electric power consumption in our facilities. Sacyr calculates emissions by considering the specific electricity sources they purchase, such as renewable energy contracts or supplier-specific emissions rates, applying these factors to their electricity consumption to determine their market-based Scope 2 emissions.*

## **Scope 3 category 1: Purchased goods and services**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

1299488.54

### **(7.5.3) Methodological details**

*Due to the nature of Sacyr's different business units, there is an important volume of goods and services purchased yearly. For this reason, this category is considered relevant and entails the greatest emission percentage of Scope 3. This covers the complete list of SACYR purchases to have a clear view of where the focus of reductions should be set on. To calculate the emissions of water usage, we took the total amount of m3 of purchased water and use the emission factor of supply water. In the case of key raw materials, paper, steel, asphalts, lubricants, soil, concrete, sand, and gravel have been considered. We took total amount in tons*

and use emission factors from life cycle analysis of each of the materials considered so to get kgCO<sub>2</sub>e. Expenses and other procurement data are managed through the internal system or financial balance of each business unit/society, from which billing is generated and/or accounted. The systems have allowed tracking every reference of each material or service acquired and other related specific information. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (\$) spent on items used in over 400 sectors.

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

184713.11

### (7.5.3) Methodological details

Expenses on capital goods data are managed through the profit and loss balance of each business unit/society, in which new amortization is accounted. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (\$) spent on items used in over 400 sectors.

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

95166.15

### (7.5.3) Methodological details

This category consists of emissions associated with the production of fuels and the energy acquired and consumed by SACYR that were not considered in Scope 1 and 2's inventory. This includes emissions from extraction, production and transport of fuels consumed by SACYR. As well as the emissions from the extraction, production and transport of fuels associated with the generation of electricity, vapour, heat or refrigeration as well as leaks during transportation. In the case that the

fuel consumption is from stationary, vehicles and mobile installations, the calculation consists of the corresponding DEFRA's Well to Tank (WTT) for each fuel under the same denomination used in Scope 1 calculations. If DEFRA's factor was not used for Scope 1, an emissions factor percentage of what the emissions factor of Scope 3 represents over Scope 1's, according to DEFRA for the UK, would be calculated and applied to ensure consistency. For the fuels consumed by the production of energy, the fuel extraction emissions factor depends on the origin of the energy. For energy from renewables, the factor will be zero. When the energy does not have a Renewable Origin Guarantee, the calculation is carried out with the upstream emissions factor of the WTT net (a sum of the WTT for the energy production), the distribution losses and the WTT of this distribution factors.

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

608.86

### (7.5.3) Methodological details

*This category encompasses those emissions from transport and distribution of products acquired by SACYR in vehicles that are not the property of SACYR (e.g. physical messaging services, general goods transportation, etc.). First, the total kilometers travelled in each type of transport is calculated with the number of trips and kilometers travelled. Then, the distance is multiplied by the transported weight and the emission factor relevant to the type of vehicle. When there is no information about the fuel type, the more conservative fuel estimate is used. Some purchase categories referring to logistics made by third party vehicles that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors from CEDA data base.*

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

205531.99

### (7.5.3) Methodological details

Due to SACYR's different business activities, the waste generated in operations is considered relevant. Waste is classified by business activity, type of waste and treatment, therefore based on the quantity (kg) of each waste we can map it to a specific emission factor that fits both the type of dispose, and the final treatment applied to it. The emission factors used are those published by DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting", in the latest version available and in force at the time of the carbon footprint calculation.

## Scope 3 category 6: Business travel

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

5297.69

### (7.5.3) Methodological details

*This category encompasses the emissions associated with the transportation of employees for business-related activities by plane, train, rental car and nights in hotels. The activity data is compiled through Sacyr's travel agencies considering distance travelled. To calculate the CO2e emissions, the activity data is multiplied by its corresponding emission factors. The emissions factors used for the calculations derive from DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting" for flights, and from the "Guía práctica para el cálculo de emisiones de gases efecto invernadero" of the Catalan Climate Change Office for trains. To calculate CO2e emissions for nights in hotels, the number of nights is multiplied by its corresponding emission factors. These originate from DEFRA's database, which offers emission factors for different countries. When not available, a factor from a similar country (size, geopolitically, area, etc) is used. If the case arises where there is no number of nights but there is a monetary quantity, the emissions factor used comes from the Comprehensive Environmental Data Archives (CEDA), considering the following reference: "Accommodation - Hotels (except casino hotels)"*

## Scope 3 category 7: Employee commuting

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

20563.31

### (7.5.3) Methodological details



*These emissions include those associated with employees commuting from their homes to SACYR sites and offices. The calculation uses the mobility survey results conducted globally to all employees who hold an email account, which was extrapolated to all the invited ones, assuming a similar pattern. For the rest of the employees (without digital ID), estimations were conducted using the number of employees in each geography and the number of days worked (minus weekends, holidays). The general mobility patterns provide the commuting time and type of transport used, to which a mean speed, estimated during peak hour and city is applied to know travelled kilometres. This is then multiplied by the emissions factors taken from DEFRA's database to obtain the final emissions.*

## **Scope 3 category 8: Upstream leased assets**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

212457.77

### **(7.5.3) Methodological details**

*This category covers emissions from upstream leased assets that are not included in scopes 1 and 2. This includes industrial plants over which SACYR has no operational control over. This calculation is analogous to the calculation of scopes 1 and 2, as well as of the plants with operational control. The corresponding emissions factors for fuels from stationary combustion and refrigerants from DEFRA are applied to the total kWh or kg. For scope 2 electricity, that does not come from renewable sources, in which case the emission factor is zero, then the factor would be the International Environmental Agency's (IEA) national mix figure according to Ecoinvent or the corresponding contracted marketer. Some purchase categories referring to machine rentals and leasing that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors from CEDA data base.*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

92.23

### **(7.5.3) Methodological details**

*Included in this category are transportation and distribution emissions from third parties originating from the point of sale until the final consumer (not paid by SACYR) including retail and storage. A life cycle analysis for RarX was conducted. The calculation regarding downstream distribution consisted on multiplying the corresponding emissions factors for the associated transport type by travelled kilometres and tonnes to calculate the total CO2 tonnes.*

## **Scope 3 category 10: Processing of sold products**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

56.68

### **(7.5.3) Methodological details**

*This category includes emissions associated with the transformation of products that require so for their final operational use after their sale. The total CO2 tonnes emitted calculation firstly consisted on finding out the quantity of RARx used in a standard work day. This was achieved by multiplying the number of hours needed to blend/install the RARx sold in the reporting year by the associated Ecoinvent emissions factor for the operations needed, considering the specific power of the processing machines as well as the electricity consumption.*

## **Scope 3 category 11: Use of sold products**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

23.0

### **(7.5.3) Methodological details**

*This category includes emissions due to the use of products sold by the company. The final users are considered to be consumers as well as businesses. The total CO2 tonnes emitted calculation consists of finding out the quantity of RARx used in a standard workday. This was achieved by multiplying the number of hours needed to blend/install the RARx sold in the reporting year by the associated Ecoinvent emissions factor for the operations needed, considering the specific power of*

the processing machines as well as the electricity consumption. This category differs from the previous one as uses of RARx has been understood as the potential asphalt repairation required.

### **Scope 3 category 12: End of life treatment of sold products**

#### **(7.5.1) Base year end**

12/31/2020

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

#### **(7.5.3) Methodological details**

SACYR offers RARx for sale in small volumes, a product that is blended to produce asphalt fabrics with a long service life. It is not possible to know either its contribution to the total product for final treatment purposes or the type of treatment that will be undertaken at its end of life, which is expected to be decades away. For this reason, coupled with the small volume placed on the market, it is considered insignificant (estimated in less than 0,001%) and this category not relevant.

### **Scope 3 category 13: Downstream leased assets**

#### **(7.5.1) Base year end**

12/31/2020

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

#### **(7.5.3) Methodological details**

SACYR does not own any asset leased to third parties, therefore we do not consider this category as a relevant one for us.

### **Scope 3 category 14: Franchises**

#### **(7.5.1) Base year end**

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*The business model of Sacyr do not include franchises, therefore we do not consider this category as a relevant one for us.*

## Scope 3 category 15: Investments

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

1690204.72

### (7.5.3) Methodological details

*This category includes SACYR's financial investments, covering companies in which it has a share but not control. The calculation methodology consists of applying to the invested companies' scope 1 and 2's footprint the percentage of shares SACYR has in the company. For our investments (residual), we have been able to get primary fuel and electricity information, so we have calculated their Scope 1 and 2 emissions alike we did for our own sites.*

## Scope 3: Other (upstream)

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Sacyr do not include other upstream emissions therefore we do not consider this category as a relevant one.*

### Scope 3: Other (downstream)

#### (7.5.1) Base year end

12/30/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Sacyr do not include other downstream emissions therefore we do not consider this category as a relevant one.*

*[Fixed row]*

### (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

#### Reporting year

#### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

87540.03

### (7.6.3) Methodological details

*For years, Sacyr has systematically calculated the greenhouse gas emissions resulting from its activities, covering Scope 1, 2 and 3 emissions. Scope 1 emissions include those derived from fuel consumption associated with the owned fleet and machinery, fuel consumption in stationary equipment, and refrigerant gas leakage from existing air conditioning systems within their facilities.*

*[Fixed row]*

## **(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?**

### **Reporting year**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

358722.46

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

259841.3

#### **(7.7.4) Methodological details**

*For years, Sacyr has been calculating the greenhouse gas emissions generated by their activities, this includes, Scope 1, 2 & 3. What falls within Scope 2 is what is presented previously, which takes into account Sacyr's emissions from the electric power consumption in our facilities.*

*[Fixed row]*

## **(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

*Select from:*

Relevant, calculated

#### **(7.8.2) Emissions in reporting year (metric tons CO2e)**

1299995.07

#### **(7.8.3) Emissions calculation methodology**

*Select all that apply*

Hybrid method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

29

#### (7.8.5) Please explain

*Due to the nature of Sacyr's different business units, there is an important volume of goods and services purchased yearly. For this reason, this category is considered relevant and entails the greatest emission percentage of Scope 3. This covers the complete list of SACYR purchases to have a clear view of where the focus of reductions should be set on. To calculate the emissions of water usage, we took the total amount of m3 of purchased water and use the emission factor of supply water. In the case of key raw materials, paper, steel, asphalts, lubricants, soil, concrete, sand, and gravel have been considered. We took total amount in tons and use emission factors from life cycle analysis of each of the materials considered so to get kgCO2e. Expenses and other procurement data are managed through the internal system or financial balance of each business unit/society, from which billing is generated and/or accounted. The systems have allowed tracking every reference of each material or service acquired and other related specific information. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (\$) spent on items used in over 400 sectors.*

### Capital goods

#### (7.8.1) Evaluation status

Select from:

Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

23348.43

#### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

### (7.8.5) Please explain

*Expenses on capital goods data are managed through the profit and loss balance of each business unit/society, in which new amortization is accounted. Indirect emissions from this were then calculated using the Comprehensive Environmental Data Archive (CEDA) 6.0, which is an economic input-output database. CEDA provides information about embodied lifecycle emissions per unit of currency (€) spent on items used in over 400 sectors.*

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

102363.48

### (7.8.3) Emissions calculation methodology

Select all that apply

Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*This category consists of emissions associated with the production of fuels and the energy acquired and consumed by SACYR that were not considered in Scope 1 and 2's inventory. This includes emissions from extraction, production and transport of fuels consumed by SACYR. As well as the emissions from the extraction, production and transport of fuels associated with the generation of electricity, vapour, heat or refrigeration as well as leaks during transportation. In the case that the fuel consumption is from stationary, vehicles and mobile installations, the calculation consists of the corresponding DEFRA's Well to Tank (WTT) for each fuel under the same denomination used in Scope 1 calculations. If DEFRA's factor was not used for Scope 1, an emissions factor percentage of what the emissions factor of Scope 3 represents over Scope 1's, according to DEFRA for the UK, would be calculated and applied to ensure consistency. For the fuels consumed by the*



production of energy, the fuel extraction emissions factor depends on the origin of the energy. For energy from renewables, the factor will be zero. When the energy does not have a Renewable Origin Guarantee, the calculation is carried out with the upstream emissions factor of the WTT net (a sum of the WTT for the energy production), the distribution losses and the WTT of this distribution factors.

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

6061.83

### (7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0.01

### (7.8.5) Please explain

*This category encompasses those emissions from transport and distribution of products acquired by SACYR in vehicles that are not the property of SACYR (e.g. physical messaging services, general goods transportation, etc.). First, the total kilometers travelled in each type of transport is calculated with the number of trips and kilometers travelled. Then, the distance is multiplied by the transported weight and the emission factor relevant to the type of vehicle. When there is no information about the fuel type, the more conservative fuel estimate is used. Some purchase categories referring to logistics made by third party vehicles that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors from CEDA data base.*

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

7072.81

### (7.8.3) Emissions calculation methodology

Select all that apply

Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Due to SACYR's different business activities, the waste generated in operations is considered relevant. Waste is classified by business activity, type of waste and treatment, therefore based on the quantity (kg) of each waste we can map it to a specific emission factor that fits both the type of dispose and the final treatment applied to it. The emission factors used are those published by DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting", in the latest version available and in force at the time of the carbon footprint calculation.*

## Business travel

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

11275.74

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

#### (7.8.5) Please explain

*This category encompasses the emissions associated to the transportation of employees for business-related activities by plane, train, rental car and nights in hotels. The activity data is compiled through Sacyr's travel agencies considering distance travelled. To calculate the CO2e emissions, the activity data is multiplied by its corresponding emission factors. The emissions factors used for the calculations derive from DEFRA (Department for Business, Energy & Industrial Strategy), "UK Government GHG Conversion Factors for Company Reporting" for flights, and from the "Guía práctica para el cálculo de emisiones de gases efecto invernadero" of the Catalan Climate Change Office for trains. To calculate CO2e emissions for nights in hotels, the number of nights is multiplied by its corresponding emission factors. These originate from DEFRA's database, which offers emission factors for different countries. When not available, a factor from a similar country (size, geopolitically, area, etc) is used. If the case arises where there is no number of nights but there is a monetary quantity, the emissions factor used comes from the Comprehensive Environmental Data Archives (CEDA), considering the following reference: "Accommodation - Hotels (except casino hotels)"*

### Employee commuting

#### (7.8.1) Evaluation status

Select from:

Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

32560.78

#### (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

### (7.8.5) Please explain

*These emissions include those associated with employees commuting from their homes to SACYR sites and offices. The calculation uses the mobility survey results conducted globally to all employees who hold an email account, which was extrapolated to all the invited ones, assuming a similar pattern. For the rest of the employees (without digital ID), estimations were conducted using the number of employees in each geography and the number of days worked (minus weekends, holidays). The general mobility patterns provide the commuting time and type of transport used, to which a mean speed, estimated during peak hour and city is applied to know travelled kilometres. This is then multiplied by the emissions factors taken from DEFRA's database to obtain the final emissions.*

## Upstream leased assets

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

183231.8

### (7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

84

### (7.8.5) Please explain

*This category covers emissions from upstream leased assets that are not included in scopes 1 and 2. This includes industrial plants over which SACYR has no operational control over. This calculation is analogous to the calculation of scopes 1 and 2, as well as of the plants with operational control. The corresponding emissions factors for fuels from stationary combustion and refrigerants from DEFRA are applied to the total kWh or kg. For scope 2 electricity, that does not come from renewable sources, in which case the emission factor is zero, then the factor would be the International Environmental Agency's (IEA) national mix figure*

according to Ecoinvent or the corresponding contracted marketer. Some purchase categories referring to machine rentals and leasing that were identified on the purchase goods and services calculation have been reclassified in here using an input-output method taking emissions factors from CEDA data base.

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

67.38

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) 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 IOHNIC 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

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*This category includes emissions associated with the transformation of products that require so for their final operational use after their sale, none of Sacyr's products could be included in this.*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

14788.88

### (7.8.3) Emissions calculation methodology

Select all that apply

Average product method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) 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. This is applied to the IOHNIC product which is a sustainable lighting system in tunnels. Based on the annual electricity consumption data and the lifetime of the product, the electricity consumption of the IOHNIC over its lifetime is calculated. Depending on the country where the project is carried out, a specific emission factor for electricity is applied. A WTT emission factor is also calculated based on IEA data, to obtain the specific factor with the country's energy mix. The amount of RARx used in a standard working day is calculated.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

0.69

### (7.8.3) Emissions calculation methodology

Select all that apply

Average product method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Emissions from the disposal or end-of-life treatment of products offered for sale by the company in the reporting year to the end-user are included. Both consumers and businesses that use the end products are considered end users, both consumers and businesses. In the case of Sacyr, only IOHNIC could be included as a product. The position of waste derived from product components (IOHNIC) and their packaging is calculated separately. Data is provided on the type of waste disposal by material type and specific emission factors for recycling by material type (aluminium, copper, steel, etc.) are applied to calculate emissions from component waste and recycling emission factors by material type, such as wood, cardboard, polyethylene, etc., are used to calculate emissions from packaging waste. The source of the factors used is DEFRA in its latest available year.*

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*SACYR does not own any asset leased to third parties, therefore we do not consider this category as a relevant one for us.*

## Franchises

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*The business model of Sacyr do not include franchises, therefore we do not consider this category as a relevant one for us.*

## Investments

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

1627.89

### (7.8.3) Emissions calculation methodology

Select all that apply

Investment-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain



*This category includes SACYR's financial investments, covering companies in which it has a share but not control. The calculation methodology consists of applying to the invested companies' scope 1 and 2's footprint the percentage of shares SACYR has in the company. For our investments (residual), we have been able to get primary fuel and electricity information, so we have calculate their Scope 1 and 2 emissions alike we did for our own sites.*

## **Other (upstream)**

### **(7.8.1) Evaluation status**

Select from:

Not relevant, explanation provided

### **(7.8.5) Please explain**

*Sacyr do not include other upstream emissions therefore we do not consider this category as a relevant one.*

## **Other (downstream)**

### **(7.8.1) Evaluation status**

Select from:

Not relevant, explanation provided

### **(7.8.5) Please explain**

*Sacyr do not include other downstream emissions therefore we do not consider this category as a relevant one.*

*[Fixed row]*

## **(7.9) Indicate the verification/assurance status that applies to your reported emissions.**

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

### Row 1

#### (7.9.1.1) Verification or assurance cycle in place

*Select from:*

Annual process

#### (7.9.1.2) Status in the current reporting year

*Select from:*

Complete

#### (7.9.1.3) Type of verification or assurance

*Select from:*

Limited assurance

#### (7.9.1.4) Attach the statement

*Assurance ISAE 3410 (GHG) 12.31.2023\_Sacyr-comprimido.pdf*

#### (7.9.1.5) Page/section reference

*The independent limited assurance report on GHG statement 2023 can be found attached. The whole document includes detail on the verification performed by a third party entity (PWC).*

#### (7.9.1.6) Relevant standard

*Select from:*

ISAE 3410

#### (7.9.1.7) Proportion of reported emissions verified (%)

*100*

*[Add row]*

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

#### **Row 1**

#### (7.9.2.1) Scope 2 approach

*Select from:*

Scope 2 market-based

#### (7.9.2.2) Verification or assurance cycle in place

*Select from:*

Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

Complete

### (7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.2.5) Attach the statement

*Assurance ISAE 3410 (GHG) 12.31.2023\_Sacyr.pdf*

### (7.9.2.6) Page/ section reference

*The independent limited assurance report on GHG statement 2022 can be found attached. The whole document includes detail on the verification performed by a third party entity (PWC).*

### (7.9.2.7) Relevant standard

Select from:

ISAE 3410

### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Row 1**

### (7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Investments
- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Use of sold products
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Upstream leased assets
- Scope 3: Purchased goods and services
- Scope 3: Waste generated in operations
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution

### (7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

- Complete

### (7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

### (7.9.3.5) Attach the statement

*Assurance ISAE 3410 (GHG) 12.31.2023\_Sacyr.pdf*

### (7.9.3.6) Page/section reference

*The independent limited assurance report on GHG statement 2022 can be found attached. The whole document includes detail on the verification performed by a third-party entity (PWC).*

### (7.9.3.7) Relevant standard

Select from:

ISAE 3410

### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

## (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

### Change in renewable energy consumption

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

7505.97

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

#### (7.10.1.3) Emissions value (percentage)

2

#### (7.10.1.4) Please explain calculation

Sacyr has made significant strides in reducing emissions by adopting renewable energy sources. They achieve this by utilizing 100% decarbonized suppliers with a zero-market emission factor and procuring Guarantees of Origin from other suppliers or generating their own renewable energy (accounting for 39% of their total consumption). The primary reason for the notable decrease in emissions between 2021 and 2022 can be attributed to the successful implementation of renewable energy practices at their largest water treatment plant in Perth, Australia. This plant operates under a concession agreement and now obtains over 69% of its energy from a dedicated solar plant and wind farm, which were constructed specifically to support the plant's operations. As a result of this initiative, emissions have been reduced from 47,806.54 tCO<sub>2</sub>e in 2022 to 40,300.57 tCO<sub>2</sub>e in 2023, signifying a reduction of 7,505.97 CO<sub>2</sub>e or 2.01% of their 2022 Scope 1 and 2 carbon footprint (373,479.21 tCO<sub>2</sub>e.)

### Other emissions reduction activities

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

270.97

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

#### (7.10.1.3) Emissions value (percentage)

0.1

#### (7.10.1.4) Please explain calculation

The decrease in emissions can be attributed to several emission reduction activities implemented by Sacyr. These activities include: 1. Replacement of luminaires: Luminaires in 2 centers were replaced with LED and Sacyr's IOHNIC technology. This resulted in a reduction in energy consumption by 623.20 MWh and a corresponding decrease in emissions by 4.76 tCO<sub>2</sub>e. 2. Process optimizations at the WWTP: One measure was implemented to optimize processes at the Wastewater Treatment Plant (WWTP), including pumping improving. These optimizations led to a reduction in WWTP energy consumption by 101.07 MWh and a decrease in emissions by 27.49 tCO<sub>2</sub>e. 3. Replacement of diesel light towers: Diesel light towers in were replaced with solar-powered light towers using photovoltaic panels. This resulted in a reduction in diesel consumption by 77,266.79 liters and a corresponding decrease in emissions by 194.10 tCO<sub>2</sub>e. 4. 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 895 liters of diesel and a corresponding decrease in emissions by 2.25 tCO<sub>2</sub>e. 5. Photovoltaic solar installation: Photovoltaic panels for self-consumption were installed in five projects, which resulted in savings of 287.43 MWh and a corresponding decrease in emissions by 42.37 tCO<sub>2</sub>e. The cumulative emissions reductions from all of

these measures amount to 270.97 tons of CO<sub>2</sub>e. This represents a change in emissions of 0.1% compared to the 2022 figure, with the 2021 Scope 1 and 2 carbon footprints for Sacyr being 373,479.21 tons of CO<sub>2</sub>e. It's important to note that offsets have not been considered in the aforementioned calculations.

## Divestment

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

31938.93

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

8.6

### (7.10.1.4) Please explain calculation

Following the divestment of our services units Valoriza Medioambiente and Sacyr Facilities, Sacyr has strengthened its position in two strategic businesses: Sacyr Concesiones Sacyr Engineering and Infrastructure. The emissions from Valoriza Medioambiente and Sacyr Facilities represented 31,938.93 tCO<sub>2</sub>e or 8.6% of their 2022 Scope 1 and 2 carbon footprint (373,479.21 tCO<sub>2</sub>e.)

## Acquisitions

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)



0

#### (7.10.1.4) Please explain calculation

*In 2023 no changes in emissions were due to this reason.*

### Mergers

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*In 2023 no changes in emissions were due to this reason.*

### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

22859.66

#### (7.10.1.2) Direction of change in emissions

Select from:

Increased

### (7.10.1.3) Emissions value (percentage)

6.1

### (7.10.1.4) Please explain calculation

*While Sacyr's activities are generally stable and not significantly affected by external factors, there can be some variability in emissions from year to year based on the specific services conducted during that reporting period. In 2023, there has been an increase in emissions due to various construction phases of ongoing projects. These phases may involve higher fuel consumption due to increased activity levels. However, it's important to highlight that Sacyr is actively working to decouple its activity from the emissions generated, and the overall scope 1 and 2 emissions have decreased. The emission value for this increase is calculated as 22,859.66 tons of CO<sub>2</sub>e, representing a 6.1% change when compared to the 2021 figure. The 2021 Scope 1 and 2 carbon footprint for Sacyr was 373,479.21 tons of CO<sub>2</sub>e.*

### Change in methodology

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*In 2023 no changes in emissions were due to this reason.*

### Change in boundary

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

9241.67

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

2.5

### (7.10.1.4) Please explain calculation

*The emissions associated with active contracts and their characteristics can have an impact on Sacyr's overall emissions. These contracts typically represent medium or long-term projects, and while some have been completed, others have commenced during the reporting year. It's important to note that the emissions from these contracts account for a relatively small portion of Sacyr's overall emissions and do not affect the company's structure or current targets. Nonetheless, Sacyr monitors any potential changes in emissions on a year-to-year basis to ensure that any boundary changes remain within an acceptable percentage, avoiding the need for a re-baseline. In 2023, changes in emissions related to contracts resulted in an emission value of 9,241,67 tCO<sub>2</sub>e. These changes can be attributed to the completion of 49 contracts, which led to a reduction in fuel and electricity consumption, consequently reducing scope 1 and 2 emissions by 14,381.69 tCO<sub>2</sub>e. On the other hand, 79 new contracts began their activities and reported fuel and electricity consumption, leading to an increase in emissions by 5,140.02 tCO<sub>2</sub>e. Considering all the measures mentioned above, the net change in emissions amounts to 5,140.02 tCO<sub>2</sub>e - 14,381.69 tCO<sub>2</sub>e - 9,241,67 tCO<sub>2</sub>e. The emission value percentage is calculated as  $-9,241,67 \text{ tCO}_2\text{e} / 373,479.21 \text{ tCO}_2\text{e} * 100$ , resulting in a decrease of 2.5%. The 2022 Scope 1 and 2 carbon footprint for Sacyr was 373,479.21 tons of CO<sub>2</sub>e.*

## Change in physical operating conditions

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*In 2023 no changes in emissions were due to this reason.*

#### Unidentified

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*In 2023 no changes in emissions were due to this reason.*

#### Other

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

No change

#### (7.10.1.3) Emissions value (percentage)

#### (7.10.1.4) Please explain calculation

*In 2023 no changes in emissions were due to this reason.  
[Fixed row]*

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

*Select from:*

Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

*Select from:*

No

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

*Select from:*

Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

**Row 1**

#### (7.15.1.1) Greenhouse gas

*Select from:*

CO2

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

86453.14

### (7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 2

### (7.15.1.1) Greenhouse gas

Select from:

CH4

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

38.76

### (7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 3

### (7.15.1.1) Greenhouse gas

Select from:

N2O

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1048.13

### (7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

### Algeria

#### (7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)

21.1

#### (7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)

123628.06

#### (7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)

123268.06

### Australia

#### (7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)

1.13

#### (7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)

129583.84

#### (7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)

40300.57

## **Brazil**

### **(7.16.1) Scope 1 emissions (metric tons CO2e)**

6141.72

### **(7.16.2) Scope 2, location-based (metric tons CO2e)**

666.15

### **(7.16.3) Scope 2, market-based (metric tons CO2e)**

666.15

## **Canada**

### **(7.16.1) Scope 1 emissions (metric tons CO2e)**

112.18

### **(7.16.2) Scope 2, location-based (metric tons CO2e)**

1.67

### **(7.16.3) Scope 2, market-based (metric tons CO2e)**

1.67

## **Chile**

### **(7.16.1) Scope 1 emissions (metric tons CO2e)**

19091.34

### **(7.16.2) Scope 2, location-based (metric tons CO2e)**



21068.64

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

21068.64

## **Colombia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

10703.27

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

626.71

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

626.71

## **Gibraltar**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

16.73

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

236.55

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

236.55

## **Ireland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

9.92

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

9.92

**Mexico**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

306.78

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

24.33

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

24.33

**Oman**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

8.59

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

55614.84

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

55614.84

**Paraguay**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

9336.15

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

14.59

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

14.59

**Peru**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

3429.76

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

29.58

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

29.58

**Portugal**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

3948.45

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

317.49

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

232.01

## **Spain**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

14797.6

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

26640.83

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

17128.42

## **Sweden**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

190.92

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

4.34

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

4.34

## United Kingdom of Great Britain and Northern Ireland

### (7.16.1) Scope 1 emissions (metric tons CO2e)

799.89

### (7.16.2) Scope 2, location-based (metric tons CO2e)

10.41

### (7.16.3) Scope 2, market-based (metric tons CO2e)

10.41

## United States of America

### (7.16.1) Scope 1 emissions (metric tons CO2e)

12809.07

### (7.16.2) Scope 2, location-based (metric tons CO2e)

238.02

### (7.16.3) Scope 2, market-based (metric tons CO2e)

238.02

## Uruguay

### (7.16.1) Scope 1 emissions (metric tons CO2e)

5825.35

## (7.16.2) Scope 2, location-based (metric tons CO2e)

6.5

## (7.16.3) Scope 2, market-based (metric tons CO2e)

6.5

[Fixed row]

### (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

By business division

By activity

#### (7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	<i>Engineering and infrastructures (Construction)</i>	<i>78470.49</i>
Row 3	<i>Concessions</i>	<i>9069.54</i>

[Add row]

#### (7.17.3) Break down your total gross global Scope 1 emissions by business activity.

Row 1

##### (7.17.3.1) Activity

*Lighting devices distribution*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

15.38

**Row 2**

**(7.17.3.1) Activity**

*Railway works*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

8629.55

**Row 3**

**(7.17.3.1) Activity**

*Road and highway construction*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

46086.35

**Row 8**

**(7.17.3.1) Activity**

*Restoration*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

306.74

## Row 9

### (7.17.3.1) Activity

*Ports, docks and other constructions*

### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

661.2

## Row 11

### (7.17.3.1) Activity

*Airport construction*

### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

3073.45

## Row 12

### (7.17.3.1) Activity

*Dam construction*

### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

210.85

## Row 14

### (7.17.3.1) Activity

*Maintenance and operation of water facilities (desalination plants, network, cycle)*



**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

956.29

**Row 18**

**(7.17.3.1) Activity**

*Offices (Concessions)*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

1479.37

**Row 20**

**(7.17.3.1) Activity**

*Hydraulic works*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

293.49

**Row 21**

**(7.17.3.1) Activity**

*Headquarters*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

131.52

**Row 22**

**(7.17.3.1) Activity**

*Offices (Construction)*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

12556.83

**Row 23**

**(7.17.3.1) Activity**

*Building and refurbishment*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

4452.85

**Row 25**

**(7.17.3.1) Activity**

*Infrastructure maintenance*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

6730.48

**Row 26**

**(7.17.3.1) Activity**

*Exploitation and Conservation of Infrastructure*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

**Row 27****(7.17.3.1) Activity***Tourism assets***(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

0

*[Add row]***(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.***Select all that apply* By business division By activity**(7.20.1) Break down your total gross global Scope 2 emissions by business division.**

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Engineering and infrastructures</i>	5502.43	3748.59
Row 4	<i>Concessions</i>	353220.02	256092.71

*[Add row]***(7.20.3) Break down your total gross global Scope 2 emissions by business activity.**

## Row 1

### (7.20.3.1) Activity

*Railway works*

### (7.20.3.2) Scope 2, location-based (metric tons CO2e)

645.97

### (7.20.3.3) Scope 2, market-based (metric tons CO2e)

595.37

## Row 2

### (7.20.3.1) Activity

*Dam construction*

### (7.20.3.2) Scope 2, location-based (metric tons CO2e)

366.32

### (7.20.3.3) Scope 2, market-based (metric tons CO2e)

364.95

## Row 3

### (7.20.3.1) Activity

*Infrastructure operation and maintenance*

### (7.20.3.2) Scope 2, location-based (metric tons CO2e)

3.28

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

3.24

**Row 6**

**(7.20.3.1) Activity**

*Road and highway construction*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

1954.45

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

1954.31

**Row 7**

**(7.20.3.1) Activity**

*Headquarters*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

232.3

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

0

**Row 9**

**(7.20.3.1) Activity**

*Lighting devices distribution*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

28.81

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

28.81

**Row 12**

**(7.20.3.1) Activity**

*Offices (Concessions)*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

156.13

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

133.98

**Row 14**

**(7.20.3.1) Activity**

*Building and refurbishment*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

1372.14

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

1094.72

**Row 16**

**(7.20.3.1) Activity**

*Offices (Construction)*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

443.86

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

287.15

**Row 17**

**(7.20.3.1) Activity**

*Tourism assets*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

165.64

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

0

**Row 20**

**(7.20.3.1) Activity**

Maintenance and operation of water facilities (desalination plants, network, cycle)

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

344857.79

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

249509.5

**Row 22**

**(7.20.3.1) Activity**

*Airport construction*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

39.8

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**

39.8

**Row 23**

**(7.20.3.1) Activity**

*Restoration*

**(7.20.3.2) Scope 2, location-based (metric tons CO2e)**

1117.2

**(7.20.3.3) Scope 2, market-based (metric tons CO2e)**



175.02

## Row 25

### (7.20.3.1) Activity

*Exploitation and Conservation of Infrastructure*

### (7.20.3.2) Scope 2, location-based (metric tons CO2e)

7338.76

### (7.20.3.3) Scope 2, market-based (metric tons CO2e)

5654.44

## Row 26

### (7.20.3.1) Activity

*Ports, docks and other constructions*

### (7.20.3.2) Scope 2, location-based (metric tons CO2e)

0

### (7.20.3.3) Scope 2, market-based (metric tons CO2e)

0

*[Add row]*

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

### (7.22.1) Scope 1 emissions (metric tons CO2e)

87540.03

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

358722.46

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

259841.3

### (7.22.4) Please explain

*Sacyr consolidated accounting group integrates the results of its subsidiaries, joint ventures, and associated companies. This consolidation involves the parent company metrics and its controlled entities, as a multinational infrastructure and services company, Sacyr includes various entities and segments as infrastructure (large scale infrastructure projects), concessions (development and management of infrastructure concessions), real estate development and industrial construction and engineering. This provides a comprehensive overview of the environmental performance and the composition of its consolidated accounting group.*

### All other entities

### (7.22.1) Scope 1 emissions (metric tons CO2e)

0

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.22.4) Please explain

NA

[Fixed row]

**(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

Select from:

Yes

**(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.**

**Row 1**

**(7.23.1.1) Subsidiary name**

Sacyr, S.A.

**(7.23.1.2) Primary activity**

Select from:

Transportation infrastructure & other construction

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

Select all that apply

Other unique identifier, please specify :CIF

**(7.23.1.11) Other unique identifier**

A28013811

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

131.52

**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

232.3

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

0

**(7.23.1.15) Comment**

-

**Row 2**

**(7.23.1.1) Subsidiary name**

Cafestore, S.A.

**(7.23.1.2) Primary activity**

Select from:

Recreation & entertainment facilities

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

Select all that apply

Other unique identifier, please specify :CIF

**(7.23.1.11) Other unique identifier**

A12426086

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

355.02

**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

1124.73

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

175.02

**(7.23.1.15) Comment**

-

**Row 3**

**(7.23.1.1) Subsidiary name**

Sacyr Agua, S.L.

**(7.23.1.2) Primary activity**

Select from:

Water supply networks

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

Select all that apply

Other unique identifier, please specify :CIF

**(7.23.1.11) Other unique identifier**

B06285092

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

1742.11

**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

344895.5

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

249543.8

**(7.23.1.15) Comment**

-

**Row 4**

**(7.23.1.1) Subsidiary name**

*Sacyr Concesiones, S.L.*

**(7.23.1.2) Primary activity**

*Select from:*

Transportation infrastructure & other construction

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

*Select all that apply*

Other unique identifier, please specify :CIF

**(7.23.1.11) Other unique identifier**

*B85557213*

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

7327.43

**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

8324.53

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

6548.91

**(7.23.1.15) Comment**

-

**Row 5**

**(7.23.1.1) Subsidiary name**

*Sacyr Conservación, S.A.*

**(7.23.1.2) Primary activity**

*Select from:*

Infrastructure upkeep & management

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

*Select all that apply*

Other unique identifier, please specify :CIF

**(7.23.1.11) Other unique identifier**

*A30627947*

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

3612.1

**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

85.58

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

6.21

**(7.23.1.15) Comment**

-

**Row 6**

**(7.23.1.1) Subsidiary name**

*Sacyr Construcción, S.A.U.*

**(7.23.1.2) Primary activity**

*Select from:*

Transportation infrastructure & other construction

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

*Select all that apply*

Other unique identifier, please specify :CIF

**(7.23.1.11) Other unique identifier**

A78366382

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

74371.85



**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

4059.83

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

3567.35

**(7.23.1.15) Comment**

-

[Add row]

**(7.29) What percentage of your total operational spend in the reporting year was on energy?**

Select from:

More than 0% but less than or equal to 5%

**(7.30) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

**Consumption of fuel (excluding feedstock)**

**(7.30.1.1) Heating value**

Select from:

LHV (lower heating value)

**(7.30.1.2) MWh from renewable sources**

11110.58

**(7.30.1.3) MWh from non-renewable sources**

344334.51

**(7.30.1.4) Total (renewable and non-renewable) MWh**

355445.08

## Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

209357.1

### (7.30.1.3) MWh from non-renewable sources

461699.79

### (7.30.1.4) Total (renewable and non-renewable) MWh

671236.89

## Consumption of self-generated non-fuel renewable energy

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

783.61

### (7.30.1.4) Total (renewable and non-renewable) MWh

783.61

## Total energy consumption

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

221431.28

### (7.30.1.3) MWh from non-renewable sources

806034.3

### (7.30.1.4) Total (renewable and non-renewable) MWh

1027465.58

[Fixed row]

## (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from:

	Indicate whether your organization undertakes this fuel application
	<input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

#### (7.30.7.1) Heating value

Select from:

Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

### (7.30.7.8) Comment

*Not applicable.*

### Other biomass

#### (7.30.7.1) Heating value

*Select from:*

Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

### (7.30.7.8) Comment

*Not applicable.*

### Other renewable fuels (e.g. renewable hydrogen)

#### (7.30.7.1) Heating value

*Select from:*

LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

11110.57

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

11110.57

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.8) Comment**

*This metric accounts for the consumption of biodiesel and biogas.*

**Coal**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.8) Comment**

*Not applicable.*

## Oil

### (7.30.7.1) Heating value

Select from:

LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

341047.58

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

341009.64

### (7.30.7.4) MWh fuel consumed for self-generation of heat

37.94

### (7.30.7.8) Comment

*This metric accounts for the consumption of gasoline (motor), fuel oil (number 1), diesel, gas oil (agriculture and fishery) and gas oil (heating).*

## Gas

### (7.30.7.1) Heating value

Select from:

LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

3186.93

### (7.30.7.3) MWh fuel consumed for self-generation of electricity



1854.28

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

1432.65

#### (7.30.7.8) Comment

*This metric accounts for the consumption of compressed natural gas (CNG), liquefied petroleum gas (LPG), propane gas, liquefied natural gas, butane and natural gas.*

#### Other non-renewable fuels (e.g. non-renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

#### (7.30.7.8) Comment

*Not applicable.*

#### Total fuel

### (7.30.7.1) Heating value

Select from:

LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

355445.08

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

353974.49

### (7.30.7.4) MWh fuel consumed for self-generation of heat

1470.59

### (7.30.7.8) Comment

*This metric accounts for our total consumption of fuel (excluding feedstocks) of Sacyr.  
[Fixed row]*

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

### Electricity

#### (7.30.9.1) Total Gross generation (MWh)

2739.38

#### (7.30.9.2) Generation that is consumed by the organization (MWh)

2739.38

**(7.30.9.3) Gross generation from renewable sources (MWh)**

2739.38

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

2739.38

**Heat**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**Steam**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

*[Fixed row]*

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1**

**(7.30.14.1) Country/area**

Select from:

Australia

#### (7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Solar and wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

175065.23

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Australia

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

#### (7.30.14.10) Comment

*In 2023, 69% of total consumption in the Southern Seawater plant in Perth, which entail the notably greatest consumption in the country, came from a renewable source. The low-carbon energy consumed originates from both a wind farm and a photovoltaic plant, built specifically to supply the plant.*

### Row 2

#### (7.30.14.1) Country/area

Select from:

Spain

#### (7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Mix of energies with certificated renewable attributes.

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

34471.87

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Spain

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

#### (7.30.14.10) Comment

*Sacyr has been working towards increasing the consumption of renewable electricity for the activities in Spain. The company managed to increase the consumption from 11% in 2020 to 37% in 2023. This is due to the increase in contracts*

[Add row]

#### (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

##### Algeria

#### (7.30.16.1) Consumption of purchased electricity (MWh)

184513.43

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

184513.43

**Australia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

254085.96

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**



254085.96

## **Brazil**

### **(7.30.16.1) Consumption of purchased electricity (MWh)**

4273.2

### **(7.30.16.2) Consumption of self-generated electricity (MWh)**

42.08

### **(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

### **(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

### **(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

4315.28

## **Canada**

### **(7.30.16.1) Consumption of purchased electricity (MWh)**

55.77

### **(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

### **(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

55.77

## **Chile**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

36825.63

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

36825.63

## **Colombia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

5595.63

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

5595.63

**Gibraltar**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

262.18

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

262.18

**Ireland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

28.19

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

28.19

**Mexico**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

39.02

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

39.02

**Oman**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

84176.52

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

84176.52

**Paraguay**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

1668.27

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1668.27

**Peru**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

135.16

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

135.16

## **Portugal**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

971.62

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

971.62

## **Spain**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

97585.47

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

741.52

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

98326.99

**Sweden**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

150.55

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

150.55



## United Kingdom of Great Britain and Northern Ireland

### (7.30.16.1) Consumption of purchased electricity (MWh)

50.28

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

50.28

## United States of America

### (7.30.16.1) Consumption of purchased electricity (MWh)

625.78

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

625.78

**Uruguay**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

194.22

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

194.22

*[Fixed row]*

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Row 1**

### (7.45.1) Intensity figure

0.0000753632

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

347381.33

### (7.45.3) Metric denominator

Select from:

unit total revenue

### (7.45.4) Metric denominator: Unit total

4609428000

### (7.45.5) Scope 2 figure used

Select from:

Market-based

### (7.45.6) % change from previous year

18

### (7.45.7) Direction of change

Select from:

Increased

### (7.45.8) Reasons for change

Select all that apply

Change in output

## (7.45.9) Please explain

*In 2023, Sacyr finalized the sale of its VSM (Valoriza Servicios Medioambientales) unit to Morgan Stanley Infrastructure Partners for 420 million. Additionally, in December 2023, Sacyr completed the sale of 100% of Sacyr Facilities to Senreg for 90 million. These divestments have allowed Sacyr to strengthen its focus on Sacyr Concesiones and Sacyr Engineering and Construction. As a result of these divestments, the company's overall emissions decreased from 373,542.28 tCO<sub>2</sub>e in 2023 to 347,381.33 tCO<sub>2</sub>e in 2024, reflecting a 7% reduction. However, the divestment of these significant units also resulted in a substantial decrease in revenue, from 5,851,724,180 in 2023 to 4,609,428,000 in 2024, a 21% reduction. The emissions intensity, calculated as emissions per unit of revenue, saw an increase. In 2023, the emissions intensity was approximately 0.000063850 tCO<sub>2</sub>e/. In 2024, this figure rose to approximately 0.000075363 tCO<sub>2</sub>e/. The primary reason for this increase in emissions intensity is the significant reduction in revenue due to the divestment of the VSM unit and Sacyr Facilities. The combined revenue from these units amounted to 510 million, which, once removed, had a notable impact on the company's overall revenue. While emissions decreased by 7%, the revenue reduction of 21% was proportionally larger. This disparity in the rates of reduction led to an increase in the emissions per unit of revenue. This strategic shift is expected to enhance the company's core operations and long-term profitability. The divestment of higher-emission units contributed to the reduction in absolute emissions but also resulted in the loss of revenue associated with these units. In conclusion, the increase in the emissions intensity figure from 0.000063850 tCO<sub>2</sub>e/ in 2022 to 0.000075363 tCO<sub>2</sub>e/ in 2023 can be primarily attributed to the divestments made by Sacyr. The significant reduction in revenue, driven by the sale of VSM and Sacyr Facilities, outpaced the reduction in emissions. This led to a higher emissions intensity despite the company's efforts to focus on more strategic and profitable core business areas.*

[Add row]

## (7.52) Provide any additional climate-related metrics relevant to your business.

### Row 1

#### (7.52.1) Description

Select from:

Waste

#### (7.52.2) Metric value

2585150.93

#### (7.52.3) Metric numerator

Wastes not destined for disposal

#### (7.52.4) Metric denominator (intensity metric only)

**(7.52.5) % change from previous year**

10.8

**(7.52.6) Direction of change***Select from:* Decreased**(7.52.7) Please explain**

*At Sacyr we continue to work to include new waste solutions in our activities, enabling us to make further progress in the transition towards a more sustainable system. We apply the waste hierarchy principle: reduce generation, maximize reuse and recycling, favor recovery, including energy recovery, and avoid disposal. A good example here would be our construction projects, where we promote the reuse of excavated earth on site, thus reducing the acquisition of new resources and the generation of waste, which leads to energy savings, reduced emissions, and lower costs. In addition, most projects have a waste management plan and set targets for reuse and recycling. Our Sacyr Zero Waste goal aims for an 80% increase in waste reuse by 2025. In 2023, recycled materials accounted for 19.04% of the total materials consumed, and 97% of construction and demolition waste was recovered, recycled, or reused.*

*[Add row]***(7.53) Did you have an emissions target that was active in the reporting year?***Select all that apply* Absolute target**(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.****Row 1****(7.53.1.1) Target reference number***Select from:* Abs 1

### (7.53.1.2) Is this a science-based target?

Select from:

- Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

SACY-SPA-001-OFF Certificate.pdf

### (7.53.1.4) Target ambition

Select from:

- 1.5°C aligned

### (7.53.1.5) Date target was set

08/31/2021

### (7.53.1.6) Target coverage

Select from:

- Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)

### (7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2

### **(7.53.1.9) Scope 2 accounting method**

Select from:

Market-based

### **(7.53.1.11) End date of base year**

12/30/2020

### **(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)**

119657.23

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

290433.97

### **(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

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

410091.200

### **(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

### **(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

### **(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

**(7.53.1.54) End date of target**

12/30/2030

**(7.53.1.55) Targeted reduction from base year (%)**

42

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

237852.896

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

87540.03

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

259841.3

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

347381.330

**(7.53.1.78) Land-related emissions covered by target***Select from:* No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

36.41

**(7.53.1.80) Target status in reporting year**



Select from:

Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*Sacyr joined the Business Ambition for 1.5°C in 2019, whereby it undertook to define and validate company-wide science-based targets. The defined targets, modeled 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 1.5°C the increase of global temperature at age-old levels pre-industrial. These science-based targets are aimed at reducing the carbon footprint corresponding to the different operations developed by the Group, as part of our roadmap towards net zero emissions. Among the many benefits that they entail are: • to deepen carbon management; • boosting innovation; • anticipating legal requirements; • strengthening investor confidence; • improving profitability and competitive positioning.*

### (7.53.1.83) Target objective

*The strategic objective of this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and also maintain a public accountability to our investors and other stakeholders.*

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*To meet our targets, Sacyr will follow the Roadmap in our Climate Change Strategy, which addresses climate-related risks and opportunities based on Task Force on Climate-related Financial Disclosures (TCFD) recommendations. We've begun implementing initiatives aligned with this strategy, managed by working groups of specialists from various Sacyr companies. By adhering to this roadmap and utilizing these experts, we aim to effectively tackle climate change and seize its opportunities. Our strategy includes enhancing energy efficiency, increasing renewable energy use, understanding embedded emissions in products, reducing emissions in our value chain, promoting a circular economy, and expanding internal carbon pricing. We continuously review and refine our targets to ensure alignment with our climate strategy, through rigorous monitoring and evaluation to stay on track. We are deploying energy efficiency measures such as regenerative thermal oxidation systems and advanced flue gas cleaning technologies. Our vehicle fleet is being updated with low-emission options, and innovative tools like Sacyr Tracking allow real-time monitoring of equipment in large projects. We are also developing a tool to map and track key emission reduction initiatives, ensuring our strategies remain effective. As we advance, our commitment to emission reduction and climate action remains strong. The approach to achieving our targets may evolve, adapting to new insights and conditions. Through these actions, Sacyr aims to not only meet its targets but also contribute to a more sustainable future.*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

**Row 2**

### (7.53.1.1) Target reference number

Select from:

Abs 2

### (7.53.1.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*SACY-SPA-001-OFF Certificate.pdf*

### (7.53.1.4) Target ambition

Select from:

Well-below 2°C aligned

### (7.53.1.5) Date target was set

*08/31/2021*

### (7.53.1.6) Target coverage

Select from:

Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

Carbon dioxide (CO<sub>2</sub>)

Methane (CH<sub>4</sub>)

Nitrous oxide (N<sub>2</sub>O)

### **(7.53.1.8) Scopes**

Select all that apply

Scope 3

### **(7.53.1.10) Scope 3 categories**

Select all that apply

Scope 3, Category 1 – Purchased goods and services

Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

Scope 3, Category 5 – Waste generated in operations

Scope 3, Category 15 – Investments

### **(7.53.1.11) End date of base year**

12/30/2020

### **(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

1299488.54

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

95166.15

### **(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)**

205531.99

### **(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)**

1690204.72

### **(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

3290391.400

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

3290391.400

**(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

100

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

100

**(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)**

100

**(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)**

100

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

89

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

**(7.53.1.54) End date of target***12/30/2030***(7.53.1.55) Targeted reduction from base year (%)***25***(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)***2467793.550***(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)***1298792.21***(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)***102363.49***(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)***7072.81***(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)***1627.89***(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

1409856.400

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

1409856.400

#### (7.53.1.78) Land-related emissions covered by target

Select from:

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

#### (7.53.1.79) % of target achieved relative to base year

228.61

#### (7.53.1.80) Target status in reporting year

Select from:

Underway

#### (7.53.1.82) Explain target coverage and identify any exclusions

*Sacyr joined the Business Ambition for 1.5°C in 2019, whereby it undertook to define and validate company-wide science-based targets. The defined targets, modeled 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 1.5°C the increase of global temperature at age-old levels pre-industrial. These science-based targets are aimed at reducing the carbon footprint corresponding to the different operations developed by the Group, as part of our roadmap towards net zero emissions. Among the many benefits that they entail are: • to deepen carbon management; • boosting innovation; • anticipating legal requirements; • strengthening investor confidence; • improving profitability and competitive positioning.*

#### (7.53.1.83) Target objective

*The strategic objective of this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and also maintain a public accountability to our investors and other stakeholders.*

#### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To meet our targets, Sacyr will follow the Roadmap in our Climate Change Strategy, which addresses climate-related risks and opportunities based on Task Force on Climate-related Financial Disclosures (TCFD) recommendations. We've begun implementing initiatives aligned with this strategy, managed by working groups of specialists from various Sacyr companies. By adhering to this roadmap and utilizing these experts, we aim to effectively tackle climate change and seize its opportunities. Our strategy includes enhancing energy efficiency, increasing renewable energy use, understanding embedded emissions in products, reducing emissions in our value chain, promoting a circular economy, and expanding internal carbon pricing. We continuously review and refine our targets to ensure alignment with our climate strategy, through rigorous monitoring and evaluation to stay on track. We are deploying energy efficiency measures such as regenerative thermal oxidation systems and advanced flue gas cleaning technologies. Our vehicle fleet is being updated with low-emission options, and innovative tools like Sacyr Tracking allow real-time monitoring of equipment in large projects. We are also developing a tool to map and track key emission reduction initiatives, ensuring our strategies remain effective. As we advance, our commitment to emission reduction and climate action remains strong. The approach to achieving our targets may evolve, adapting to new insights and conditions. Through these actions, Sacyr aims to not only meet its targets but also contribute to a more sustainable future.

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

[Add row]

### (7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

Targets to increase or maintain low-carbon energy consumption or production

Net-zero targets

Other climate-related targets

### (7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

#### Row 1

#### (7.54.1.1) Target reference number

Select from:

Low 1

#### (7.54.1.2) Date target was set

08/31/2021

### (7.54.1.3) Target coverage

Select from:

Country/area/region

### (7.54.1.4) Target type: energy carrier

Select from:

Electricity

### (7.54.1.5) Target type: activity

Select from:

Consumption

### (7.54.1.6) Target type: energy source

Select from:

Renewable energy source(s) only

### (7.54.1.7) End date of base year

12/30/2020

### (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

458613.25

### (7.54.1.9) % share of low-carbon or renewable energy in base year

11

### (7.54.1.10) End date of target



**(7.54.1.11) % share of low-carbon or renewable energy at end date of target**

100

**(7.54.1.12) % share of low-carbon or renewable energy in reporting year**

37

**(7.54.1.13) % of target achieved relative to base year**

29.21

**(7.54.1.14) Target status in reporting year**

Select from:

Underway

**(7.54.1.16) Is this target part of an emissions target?**

*Yes, it is part of an emission target. Our commitment to utilizing renewable energy in Spain and future locations is driven by the goal of reducing emissions associated with our electricity consumption. This aspect represents a significant portion of our carbon footprint. By pledging to purchase Guarantees of Origin, we are actively contributing to the fulfillment of our Scope 1 and 2 Science Based Target by 2030.*

**(7.54.1.17) Is this target part of an overarching initiative?**

Select all that apply

Science Based Targets initiative

**(7.54.1.18) Science Based Targets initiative official validation letter**

SACY-SPA-001-OFF Certificate.pdf

**(7.54.1.19) Explain target coverage and identify any exclusions**

Sacyr has demonstrated a strong commitment to renewable energy by taking an additional stride towards sustainability. Starting in 2021, and improving year by year, the company has pledged to supply electricity from renewable sources with a guarantee of origin certificate, for all projects situated in Spain. This guarantee of origin certificate issued by the National Commission of Markets and Competition (CNMC). It serves as a guarantee that the energy consumed in these projects is derived from renewable generation sources. By obtaining these certificates, Sacyr ensures transparency and accountability in its renewable energy procurement, further reinforcing its dedication to environmentally friendly practices.

#### **(7.54.1.20) Target objective**

The company aims to supply 100% of its electricity for all projects in Spain from renewable sources, as verified by guarantee of origin certificates issued by the National Commission of Markets and Competition (CNMC). This initiative is part of a broader commitment in line with the Science Based Target Initiative to increase renewable energy consumption, implement internal carbon pricing, and reduce Scope 2 emissions, reinforcing its dedication to sustainable practices and emissions reduction.

#### **(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year**

We remain steadfast in our efforts to promote the adoption of renewable energy across all the countries where we have a presence. This commitment has enabled us to significantly boost our consumption of renewable energy in recent years. One of our key initiatives in this regard is the implementation of a contract for the supply of electricity from renewable sources, supported by guarantee of origin certificates, specifically for projects located in Spain. As highlighted in 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.  
[Add row]

### **(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.**

#### **Row 1**

#### **(7.54.2.1) Target reference number**

Select from:

Oth 1

#### **(7.54.2.2) Date target was set**

09/04/2021

### (7.54.2.3) Target coverage

Select from:

- Organization-wide

### (7.54.2.4) Target type: absolute or intensity

Select from:

- Intensity

### (7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

#### Engagement with suppliers

- Other engagement with suppliers, please specify :Number of suppliers assessed on ESG aspects

### (7.54.2.6) Target denominator (intensity targets only)

Select from:

- Other, please specify :Total number of suppliers

### (7.54.2.7) End date of base year

12/30/2021

### (7.54.2.8) Figure or percentage in base year

54.37

### (7.54.2.9) End date of target

12/30/2025

### (7.54.2.10) Figure or percentage at end of date of target

**(7.54.2.11) Figure or percentage in reporting year**

59

**(7.54.2.12) % of target achieved relative to base year**

21.2873563218

**(7.54.2.13) Target status in reporting year**

Select from:

 Underway**(7.54.2.15) Is this target part of an emissions target?**

*Yes, great performance against this target contributes to Scope 3 emissions reductions, therefore, to our global value chain Science Based Target (Abs 2).*

**(7.54.2.16) Is this target part of an overarching initiative?**

Select all that apply

 Science Based targets initiative - approved other**(7.54.2.17) Science Based Targets initiative official validation letter***SACY-SPA-001-OFF Certificate.pdf***(7.54.2.18) Please explain target coverage and identify any exclusions**

*Sacyr considers it to be a priority to prevent any risks arising from its supply chain and in the goods and services produced or provided by the companies forming part of this chain. On 17 December 2020, Sacyr's Board of Directors approved the Supply Chain Management Policy, which defines and establishes Sacyr's sustainability principles and commitments and those of its suppliers in the area of sustainability, from an environmental, social, regulatory, ethical and health and safety perspective, throughout the whole life cycle of its projects. Since 2021, we have been reinforcing this commitment, among other measures, by performing an ESG risk analysis of our most significant supplier portfolio, taking into account chronological and business volume contracting criteria, and set a target aiming to increase the coverage of that ESG analysis (40% by 2025). In this reporting year we have continued to improve these processes to meet the target. Part of this improvement*

comes from automation to improve the efficiency of the process. We have included new software (PROCURA) for environmental services, and facilities, which gives us an overview of the entire life cycle of our suppliers. We also expect to include further improvements in this regard, including automation with another programme (AGORA) for supplier management but specific to construction businesses.

#### **(7.54.2.19) Target objective**

Sacyr's objective is to reduce environmental impacts and emissions in its supply chain by implementing a Supply Chain Management Policy and conducting ESG risk analyses of significant suppliers. They use software tools like PROCURA and AGORA to enhance the efficiency and oversight of environmental performance, prioritize local suppliers, and conduct regular audits and evaluations to ensure adherence to environmental standards. This target will contribute reduce emissions as part of other targets and advancing towards the Net-zero target, helping to choose in strategic decisions on the suppliers of the value chain.

#### **(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year**

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, and it is scheduled to be implemented at other areas of the company in 2024. In 2023, from 752 new suppliers that have been assessed, 59% have met our environmental and social requirements. We prioritize the engagement of local suppliers, who currently represent 98.4% 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, 37 suppliers were identified as critical, a significant decrease compared to 149 suppliers in the previous year. During 2023, we conducted audits on 23 suppliers (19 in 2022), focusing on their adherence to environmental standards. We evaluated the environmental performance of 1441 suppliers, and out of those with a negative impact (53 suppliers), improvement plans were established with 50.94%, while the remaining 49.06% terminated their relationship with us.

[Add row]

### **(7.54.3) Provide details of your net-zero target(s).**

#### **Row 1**

#### **(7.54.3.1) Target reference number**

Select from:

NZ1

### (7.54.3.2) Date target was set

08/31/2021

### (7.54.3.3) Target Coverage

Select from:

Organization-wide

### (7.54.3.4) Targets linked to this net zero target

Select all that apply

Abs1

### (7.54.3.5) End date of target for achieving net zero

12/30/2050

### (7.54.3.6) Is this a science-based target?

Select from:

No, but we are reporting another target that is science-based

### (7.54.3.8) Scopes

Select all that apply

Scope 1

Scope 2

Scope 3

### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

- Methane (CH4)
- Nitrous oxide (N2O)
- Carbon dioxide (CO2)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)

- Sulphur hexafluoride (SF6)
- Nitrogen trifluoride (NF3)

### **(7.54.3.10) Explain target coverage and identify any exclusions**

*Reducing GHG emissions is one of the pillars of our 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 °C" and "Race To Zero" global campaigns for the climate, setting the highest possible level of ambition to reduce our emissions, aiming to contribute to halve global emissions by 2030 and achieve zero net carbon emissions by 2050. One of our action lines to face this challenge has been establishing emission-reducing goals based on the 'Science Based Targets Initiative' (SBTi) criteria, having already validated our near-term goals in 2021, and expecting to commit to validate our long-term Net-Zero target soon*

### **(7.54.3.11) Target objective**

*Sacyr aims to achieve at least a 90% reduction in emissions by 2050 and neutralize any remaining emissions through carbon removal and storage. At COP26, Sacyr presented best practices for achieving net zero emissions and plans to define intermediate milestones to meet this goal. Having already reduced Scope 1 and Scope 2 emissions by 32% in 2021, Sacyr's new strategy includes increased investment in environmental protection, water conservation, and the use of recycled materials. These measures have led to a 10% increase in avoided emissions and higher use of renewable energy. Sacyr also supports value chain mitigation projects and invests in offset projects to complement its deep decarbonization efforts.*

### **(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?**

Select from:

- Yes

### **(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?**

Select from:

- Yes, and we have already acted on this in the reporting year

### **(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?**

Select all that apply

Yes, we are currently purchasing and cancelling carbon credits for beyond value chain mitigation

### **(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target**

*Although Sacyr's aim is to reduce at least 90% through our emissions by 2050, some residual emissions may remain at the target year. Our company therefore intends to neutralize these unabated emissions through permanent removal and storage of carbon from the atmosphere. Our commitment is such that during the United Nations Conference on Climate Change (COP26), we indeed presented the Best Practice Guidance for achieving net zero emissions in collaboration with the Spanish Green Growth Group (GECV); and now that we have defined our ambition and target year, our next step is to define intermediate milestones combining different types of projects covering increasing percentages of our total footprint defining therefore a full year-on-year strategy that will eventually meet the net zero criteria set by the SBTi in the target year. Several measures have been taken to support the net zero pathway strategy, including updating the climate change strategy as we already reached our goals set for 2025 (with 2016 as the base year), by reducing our Scope 1 and Scope 2 emissions by 32% in 2021. Other measures that form part of the new strategy include increasing investment in environmental protection by 50%, reducing water consumption and increasing the use of recycled materials by 60% in all projects. 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*

### **(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain**

*Sacyr recognizes the importance of beyond value chain mitigation projects in driving the transition towards sustainability and achieving its net-zero target. Alongside other neutralization actions undertaken between the reporting year and the net-zero target year, the company firmly believes in the transformative power of these projects. Over the years, Sacyr has allocated a budget to contribute to offset projects in the countries where it operates. This practice is already ingrained within the company and will continue to increase, complementing investments in eligible neutralization projects and the ongoing reduction of emissions through deep decarbonization efforts. Examples of projects we financed are: - A reforestation project in Villanueva de Abajo, Spain, with a permanency of 40 years and certified absorption of 4.525 t CO<sub>2</sub> over this duration, in collaboration with CO<sub>2</sub> Revolution and certified by the Spanish Minister of Ecology (MITECO). - Purchase of 1500 tCO<sub>2</sub>e worth of carbon credits from ACT, generated by the Cururos Wind Farm Project in Chile and certified by the Gold Standard.*

### **(7.54.3.17) Target status in reporting year**

Select from:

Underway

### **(7.54.3.19) Process for reviewing target**

*The net zero target we set earlier is currently in progress and is actively being pursued. Since it's an underway target, it means that we're during implementing the strategies and actions needed to reach it. At this stage, the focus is on monitoring our progress and ensuring that we're on track to meet the target. A formal review or reassessment of the target itself isn't scheduled currently because we're still in the execution phase. Our current efforts are centered on achieving the objectives set out in the initial plan.*



[Add row]

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	<i>Numeric input</i>
To be implemented	0	0
Implementation commenced	0	0
Implemented	6	270.97
Not to be implemented	0	<i>Numeric input</i>

[Fixed row]

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

**Row 1**

**(7.55.2.1) Initiative category & Initiative type**

## Energy efficiency in buildings

Lighting

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1.45

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

387

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

7016

### (7.55.2.7) Payback period

*Select from:*

4-10 years

### (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

11-15 years

### (7.55.2.9) Comment

*This initiative consists on the replacement of traditional lighting with LED lighting.*

## Row 2

### (7.55.2.1) Initiative category & Initiative type

#### Energy efficiency in buildings

Lighting

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

3.32

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

3852

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

162003

### (7.55.2.7) Payback period

Select from:

>25 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

### (7.55.2.9) Comment

*This initiative consists on the replacement of traditional lighting with IOHNIC lighting.*

## Row 3

### (7.55.2.1) Initiative category & Initiative type

**Energy efficiency in production processes**

Process optimization

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

27.49

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

13139

#### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

124591

#### (7.55.2.7) Payback period

Select from:

4-10 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

#### (7.55.2.9) Comment

*This initiative consists on the integral water cycle production process optimization.*

### Row 4

#### (7.55.2.1) Initiative category & Initiative type

**Low-carbon energy generation**

Solar PV

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

42.37

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

29662

#### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

446003

#### (7.55.2.7) Payback period

Select from:

11-15 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

16-20 years

#### (7.55.2.9) Comment

*This initiative consists on electricity generation using solar photovoltaic technology*

### Row 5

#### (7.55.2.1) Initiative category & Initiative type

**Low-carbon energy generation**

Solar PV

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

194.1

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

91820

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

240069

### (7.55.2.7) Payback period

Select from:

4-10 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

16-20 years

### (7.55.2.9) Comment

*This initiative consists on the replacement of traditional diesel lighting towers with solar panels lighting tower*

## Row 6

### (7.55.2.1) Initiative category & Initiative type

#### Transportation

Company fleet vehicle replacement

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2.25

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

Scope 1

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1522

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

216228

### (7.55.2.7) Payback period

*Select from:*



>25 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

21-30 years

### (7.55.2.9) Comment

*This initiative consists on the replacement of vehicles with more efficient vehicles*

[Add row]

## (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

#### (7.55.3.1) Method

Select from:

Dedicated budget for energy efficiency

#### (7.55.3.2) Comment

*In 2023, 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 6.475,98 GJ (11,920.67 GJ in 2022), thus avoiding the emission of 270.97 t CO2 eq into the atmosphere (835.70 t CO2 eq in 2022).*

### Row 2

#### (7.55.3.1) Method

Select from:

- Dedicated budget for low-carbon product R&D

### (7.55.3.2) Comment

The budget dedicated to R&D in 2023 rounded 12.8M.

[Add row]

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

- Yes

### (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

#### Row 1

### (7.74.1.1) Level of aggregation

Select from:

- Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- The EU Taxonomy for environmentally sustainable economic activities

### (7.74.1.3) Type of product(s) or service(s)

#### Lighting

- Conventional LED

### (7.74.1.4) 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. In 2023 new optics were developed for these lights that enhance energy savings even further, to almost twice that of previous versions. 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 3,932,998.40 kWh with conventional lighting to 2,066,705.00 with IOHNIC consumption. This represents a reduction of energy of 47%. Please note that, even though Sacyr drives efforts towards this kind of products (we have placed more than 14 km of tunnels into service in 2023 and 2000 fixtures for ionhic par

#### **(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

Select from:

Yes

#### **(7.74.1.6) Methodology used to calculate avoided emissions**

Select from:

Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

#### **(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)**

Select from:

Use stage

#### **(7.74.1.8) Functional unit used**

*kWh consumed on a year per tunnel km*

#### **(7.74.1.9) Reference product/service or baseline scenario used**

*High pressure sodium vapor lights*

#### **(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario**

Select from:

Use stage

### **(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario**

3124.48

### **(7.74.1.12) 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.*

### **(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

0.01

[Add row]

### **(7.79) Has your organization canceled any project-based carbon credits within the reporting year?**

Select from:

Yes

### **(7.79.1) Provide details of the project-based carbon credits canceled by your organization in the reporting year.**

#### **Row 1**

### **(7.79.1.1) Project type**

Select from:

Wind

### **(7.79.1.2) Type of mitigation activity**

Select from:

Emissions reduction

### (7.79.1.3) Project description

*The Curutos Wind Farm Project encompasses two wind farms, "El Pacifico" and "La Cebada," with a combined installed capacity of 109.6 MW and an average annual generation of 290 GWh. The wind farm is linked to the Central Interconnected System (SIC). By replacing fossil-fuel-based power, it can reduce greenhouse gas emissions by approximately 173,819 tCO<sub>2</sub>e per year, amounting to 1,390,550 tCO<sub>2</sub>e over the renewable 7-year crediting period. Additionally, the project will aid the sustainable development of the country and region by reducing reliance on finite non-renewable resources, generating employment opportunities, promoting the transfer of clean technology, and creating new direct and indirect income sources*

### (7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO<sub>2</sub>e)

1500

### (7.79.1.5) Purpose of cancelation

Select from:

Voluntary offsetting

### (7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

Yes

### (7.79.1.7) Vintage of credits at cancelation

2020

### (7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

Purchased

### (7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

- Gold Standard

#### **(7.79.1.10) Method the program uses to assess additionality for this project**

Select all that apply

- Investment analysis

#### **(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk**

Select all that apply

- Temporary crediting

#### **(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed**

Select all that apply

- Upstream/downstream emissions

#### **(7.79.1.13) Provide details of other issues the selected program requires projects to address**

*The Gold Standard mandates that projects, such as the Curutos Wind Farm Project, address various environmental, economic, and social issues while minimizing negative impacts. For environmental concerns, the standard requires a comprehensive impact assessment to identify and mitigate potential adverse effects on local ecosystems and wildlife. It also emphasizes biodiversity protection by implementing measures to preserve local habitats. Economically, the project is designed to support local development by creating job opportunities and transferring clean technology to the region. The Gold Standard demands ongoing monitoring and reporting of economic impacts to address and mitigate any unintended negative effects. Socially, the project must actively engage with local communities to ensure their needs and concerns are incorporated into project planning and execution. It should demonstrate positive social impacts, such as employment creation and infrastructure improvements. Additionally, the project aligns with the Sustainable Development Goals (SDGs), promoting broader sustainability objectives. Regular monitoring and independent verification are required to ensure compliance with these standards and to track project performance*

#### **(7.79.1.14) Please explain**

*The Curutos Wind Farm Project aims to generate clean energy using wind power. By doing so, it reduces reliance on fossil fuels, which helps decrease greenhouse gas emissions and combat climate change. The project also promotes sustainable development by: Reducing dependency on limited non-renewable resources. Creating jobs and economic opportunities. Facilitating the transfer of clean technology to the region. Overall, the project helps protect the environment and boosts local economies.*

**Row 2**

### (7.79.1.1) Project type

Select from:

Reforestation

### (7.79.1.2) Type of mitigation activity

Select from:

Carbon removal

### (7.79.1.3) Project description

*The company pledges for the offset of emissions as a mechanism to minimize its impact on the environment, at the same time supporting small local environmental conservation projects. It is expected to absorb 4525 tons of CO<sub>2</sub>, 100 of them through the following project: This reforestation project aims to restore a total of 6 hectares of land affected by a fire. The project recovers impoverished soil to create new forest mass, protecting habitat and contributing to rural development and the promotion of employment in the local community. This project is certified by the Ministry for the Ecological Transition and the Demographic Challenge*

### (7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO<sub>2</sub>e)

100

### (7.79.1.5) Purpose of cancelation

Select from:

Voluntary offsetting

### (7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

Yes

### (7.79.1.7) Vintage of credits at cancelation

2021

### (7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

- Purchased

### (7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

- Other regulatory carbon crediting program, please specify :MITECO

### (7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

- Investment analysis

### (7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

- Temporary crediting

### (7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

- Market leakage

### (7.79.1.13) Provide details of other issues the selected program requires projects to address

*The MITECO standard for the reforestation project emphasizes addressing and mitigating environmental, economic, and social impacts. Environmentally, the project focuses on conserving habitats, restoring soil, and preventing water erosion. It mandates a thorough evaluation of environmental benefits and any potential negative effects on local ecosystems. From an economic perspective, the project aims to stimulate rural development by creating employment opportunities through reforestation activities. MITECO requires continuous assessment and reporting on economic impacts to manage and mitigate any adverse effects. Socially, the project ensures that local community's benefit from improved environmental conditions and increased job opportunities. It also requires active involvement of local stakeholders in planning and execution to address their needs and concerns. The project must be certified by MITECO, which involves detailed reporting on its environmental, economic, and social impacts. Ongoing monitoring is essential to track the project's effectiveness and ensure it achieves its intended benefits.*



### (7.79.1.14) Please explain

*An emission offset project is being implemented that aims to protect and promote biodiversity in the forestry sector. The project focuses on landscape and natural habitat conservation, as well as protection against water erosion. It also has additional benefits beyond harnessing renewable natural resources and improving soil structure, such as promoting rural employment. REGISTRO DE HUELLA DE CARBONO, COMPENSACIÓN Y PROYECTOS DE ABSORCIÓN DE DIÓXIDO DE CARBONO (miteco.gob.es)*

[Add row]

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

100%

##### (9.2.2) Frequency of measurement

Select from:

Continuously

##### (9.2.3) Method of measurement

*At Sacyr water withdrawals are measured continuously through various methods of measurement, such as: • Direct meter measurements, flowmeters • Calculation of water tanks volumes. • Water supply company invoices • Water consumption from accounting expenses • Estimates using similar activities with known volumes of water withdrawals • Estimates using specialized literature.*

##### (9.2.4) Please explain

*At Sacyr total volumes of water withdrawals are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted regularly, on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control. This is done as Sacyr evaluates their water footprint to understand, identify and evaluate the potential environmental impacts that are linked to water. To carry out the water footprint it is imperative to consider water withdrawals. Within this water input, the river basin in which the water is being withdrawn and the water source such as underground water, freshwater surface,*

brackish water, or water from third parties are considered. Sacyr also takes into consideration the water related GRI indicators. The GRI indicators enable Sacyr to know total water withdrawals (surface, underground, sea and water from third parties), water discharges, recycled/reused water, rainwater and water consumption.

## Water withdrawals – volumes by source

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

At Sacyr water withdrawals are measured continuously through various methods of measurement, such as: • Direct meter measurements, flowmeters • Calculation of water tanks volumes. • Water supply company invoices • Water consumption from accounting expenses • Estimates using similar activities with known volumes of water withdrawals • Estimates using specialized literature

### (9.2.4) Please explain

At Sacyr volumes by source of water withdrawals are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted regularly, on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control. This is done as Sacyr evaluates their water footprint to understand, identify and evaluate the potential environmental impacts that are linked to water. To carry out the water footprint it is imperative to consider water withdrawals by source. Within this water input, the river basin in which the water is being withdrawn and the water source such as underground water, freshwater surface, brackish water, or water from third parties are considered. Sacyr also takes into consideration the water related GRI indicators. The GRI indicators enables Sacyr to know total water withdrawals (surface, underground, sea and water from third parties), water discharges, recycled/reused water, rainwater and water consumption.

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*At Sacyr water withdrawals quality is measured daily through various methods of measurement, such as: • Analysis from external and internal laboratory. • Multiparameter sensors such as pH meters, thermometers, conductivity meters and turbidity meters.*

### (9.2.4) Please explain

*At Sacyr water is used in two different ways in the scope of the company's activities; water for Sacyr's own consumption and water consumption for the population. Water quality is measured in all Sacy's water treatment plants and water cycle concessions. It is imperative to supply the water in the right conditions to the communities and the ecosystems. Parameters such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticides, etc are measured. In the rest of the contracts the quality of water withdrawals is monitored according to the water withdrawal requirements included in the permit issued by the specific authority. Moreover, through the water footprint analysis, the degradative water footprint profile is evaluated, taking into consideration quality parameters in water withdrawals and water discharges of Sacyr's treatment plants. Water withdrawals quality is measured daily and applies to 100% operations within operational control.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

At Sacyr water discharges are measured continuously through three methods of measurement such as direct meter measurements (flowmeters), calculation of water tanks volumes and estimates using discharge rates from specialized literature.

#### (9.2.4) Please explain

At Sacyr water is used in two different ways in the scope of the company's activities; water for Sacyr's own consumption and water consumption for the population. This activity is focused on the operation of all types of water treatment plants and the management of water cycle. Sacyr also takes into consideration the water related GRI indicators. It allows to understand the total water discharges from own consumption (by surface, underground, sea and to third parties). Additionally, Sacyr evaluates its water footprint. The inventory of the water footprint takes into consideration water discharges considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties. Total volumes of water discharges are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted regularly, on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control.

### Water discharges – volumes by destination

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

#### (9.2.2) Frequency of measurement

Select from:

Continuously

#### (9.2.3) Method of measurement

At Sacyr water discharges are measured continuously through three methods of measurement such as direct meter measurements (flowmeters), calculation of water tanks volumes and estimates using discharge rates from specialized literature.

#### (9.2.4) Please explain

At Sacyr water for own consumption refers to water consumed at the company's facilities for the performance on its activities. Moreover, Sacyr supplies drinking water to communities, considering the water captured to meet the demand from third parties. This activity is focused on the operation of all types of water treatment plants and the management of water cycle. Additionally, Sacyr evaluates its water footprint. The inventory of the water footprint takes into consideration water discharges considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties. Water discharges by destination are measured continuously and depending on the service or contract, the measurement of withdrawals is conducted regularly, on a daily, monthly, or quarterly basis. This applies to 100% operations within operational control.

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

At Sacyr water discharges are measured daily through methods of measurement such as: • Analysis from external and internal laboratories • Multiparameter sensors (pH meter, thermometer, REDOX meter, turbidity meter)

### (9.2.4) Please explain

The water discharges and river basin in which they are carried out is taken into consideration as well as the treatment given to the water (tertiary, secondary, primary treatment, or the discharge to the natural environment or to a third party is carried out without treatment). Discharge treatment methods are identified in all Sacyr's water treatment plants and wastewater treatment plants and are conducted through the following methods: • Septic tanks where the water in them is collected and managed by an authorized waste management entity. • Discharge to the sewage network. The discharge of water is conducted directly into the sanitation network and must comply with specific regulation, wastewater treatment plants. • Wherever it is necessary to assure the quality of the water, water treatment plants are deployed for every contract that requires it. Water discharges by treatment method are measured continuously and applies to 100% operations within operational control.

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

At Sacyr water discharges are measured daily through methods of measurement such as: • Analysis from external and internal laboratories • Multiparameter sensors (pH meter, thermometer, REDOX meter, turbidity meter)

### (9.2.4) Please explain

Depending on the contract, measurements are done continuously in a daily or monthly basis and applies to 100% operations within operational control referring to the contracts which are carried out. Moreover, water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. The quality of the discharge shall be assured, always in accordance with applicable environmental legislation. To guarantee water quality, Sacyr always monitors the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits. Moreover, within the water footprint inventory takes into consideration quality parameters in water withdrawals and water discharges of the water treatment plants.

## Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

At Sacyr water discharges are measured daily through methods of measurement such as: • Analysis from external and internal laboratories • Multiparameter sensors (pH meter, thermometer, REDOX meter, turbidity meter)

### (9.2.4) Please explain

*The measurement of water quality in the water treatment plants and water cycle concessions is important to supply the water in the right conditions to the communities and the ecosystems. Different parameters such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticides are measured and depending on the contract they are measured continuously in a daily or monthly basis. For the rest of Sacyr's activities, water quality measurement in terms of nitrates, phosphates, pesticides are carried out on a regular basis if contract singularities require it. In the rest of the contracts the quality water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. To guarantee water quality, we always monitor the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits.*

## **Water discharge quality – temperature**

### **(9.2.1) % of sites/facilities/operations**

Select from:

100%

### **(9.2.2) Frequency of measurement**

Select from:

Daily

### **(9.2.3) Method of measurement**

*At Sacyr water discharges are measured daily through methods of measurement such as: • Analysis from external and internal laboratories • Multiparameter sensors (pH meter, thermometer, REDOX meter, turbidity meter)*

### **(9.2.4) Please explain**

*The measurement of water quality in water treatment plants and water cycle concessions is important to supply the water in the right conditions to the communities and the ecosystems. Different parameters such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticides are measured and depending on the contract they are measured continuously in a daily basis. For the rest of Sacyr's activities, water quality measurement in terms of temperature is measured daily when contract singularities require it. In the rest of the contracts the quality water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. To guarantee water quality, we always monitor the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits.*

## **Water consumption – total volume**



### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*To measure water consumption Sacyr follows the GRI standard guidelines as well as the ISO 14046. Consumption is the difference between total water withdrawal and total water discharge.*

### (9.2.4) Please explain

*At Sacyr, water is used in two different ways in the scope of our activities. On the one hand, water for own consumption refers to water consumed and discharged at the company's facilities for the performance of various activities. On the other hand, Sacyr supplies drinking water to communities, considering the water captured to meet the demand of third parties. This activity is focused on the operation and maintenance of all types of water treatment plants and the management of the entire water cycle. To measure the total volume of water consumption Sacyr follows and responds to water related GRI indicators. Through these indicators Sacyr can understand its total water consumption. Moreover, they evaluate water consumption in each basin, obtained from the difference between the input and output of water. Moreover, monitoring is done continuously throughout the year which depending on the service or contract, will be done on a daily, monthly, or quarterly basis.*

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*At Sacyr water withdrawals are measured continuously through various methods of measurement, such as: • Direct meter measurements, flowmeters • Calculation of water tanks volumes. • Water supply company invoices • Water consumption from accounting expenses • Estimates using similar activities with known volumes of water withdrawals • Estimates using specialized literature.*

### (9.2.4) Please explain

*In 2023, recycled or reused water accounted for 44,18% (1.101,44 ML) of total water for own consumption, which is 24,93% more than the previous year 2022. Depending on the service or contract the measurement of recycled or reused water is conducted regularly, on a daily, monthly, or quarterly basis. Sacyr is aware of the importance of taking care of water resources and are concerned about efficiently managing the integral cycle. Therefore, Sacyr operates regenerated water production facilities and specific networks for supplying water to irrigate green areas, wash down streets for industrial purposes. Due to those activities Sacyr has been able to reduce the consumption of drinking water, despite the increase in population and economic activities. In 2023, 13.770,17 ML of water were reclaimed and distributed by Sacyr, implying a 0,50% increase in the use of reclaimed water compared to 2022.*

## The provision of fully-functioning, safely managed WASH services to all workers

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

*At Sacyr, fully functioning WASH services are measured through contracts with water supply and sewage companies and through water supply and sewage company invoices.*

### (9.2.4) Please explain

*Sacyr provides the necessary means to ensure compliance with the provisions of the international Labour Organization (ILO). Sacyr is committed to conducting the business and professional activities in accordance with the laws in force in each of the places where they operate, and they promote and encourage the same*

recognition and respect among contractors and suppliers. That means that the provision of suitable WASH services is mandatory in all Sacyr's activities, water for human consumption and sanitary purposes fulfils the appropriate quality standards, always according with the World Health Organization and country specific water regulations. H&S personnel monitor that all sites and facilities have access to suitable and fully equipped WASH services. The quantity of water consumed by employees is measured, using water supply company invoices received in a monthly basis and covers 100% of Sacyr's operational control.  
[Fixed row]

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

### **Total withdrawals**

#### **(9.2.2.1) Volume (megaliters/year)**

2493.29

#### **(9.2.2.2) Comparison with previous reporting year**

Select from:

Much lower

#### **(9.2.2.3) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in business activity

#### **(9.2.2.4) Five-year forecast**

Select from:

Lower

#### **(9.2.2.5) Primary reason for forecast**

Select from:

Increase/decrease in efficiency

### (9.2.2.6) Please explain

At Sacyr, water is used in two different ways in the scope of activities. On the one hand, Sacyr withdraws water for own consumption that refers to water consumed at the company's facilities for the performance of various activities. On the other hand, Sacyr withdraws water to supply drinking water to communities. This activity focused on the operation and management of all types of water treatment plants and the management of the entire water cycle. With the water related GRI indicators Sacyr can know the total water withdrawals for own consumption (by surface, underground, sea and water from third parties). The water withdrawals for own consumption (2,493.29 MI) decreased in 2023 due to a change in the scope of the contracts compared to 2022 (4,389.11MI). The reduction is mainly due to the exit of the company Valoriza Servicios Medioambientales (VSM) from the Sacyr Group. VSM withdrew 2,672.21 MI of water from third parties in 2022. That meant a change in the company organisation in 2023, causing the decrease. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. Moreover, Sacyr has established a water consumption reduction goal across all activities by at least 10% by 2025, in areas of both high and low water stress. So, it is expected that it will continue reducing the volume of water withdrawals in the future.

## Total discharges

### (9.2.2.1) Volume (megaliters/year)

1359.1

### (9.2.2.2) Comparison with previous reporting year

Select from:

Much higher

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.2.4) Five-year forecast

Select from:

Lower

### (9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in efficiency

### (9.2.2.6) Please explain

*The volume of total discharges from own consumption of water (1,359.1 MI) increased in 2023 compared to 2022 (752.20 MI). This is due to: • The increase is mainly due to the exit of the company Valoriza Servicios Medioambientales (VSM) from the Sacyr Group whose activities, like irrigation of gardens consumed more water, in other words the activities discharged less water to the environment. • The initiation of new contracts that withdrew water and therefore discharged water. It is expected that the volumes of discharges will reduce because Sacyr promotes water efficiency in all their activities and the reuse and recycling of water, both internally in their own facilities and projects as well as externally by fostering the use of alternative water sources to preserve available natural reserves. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower.*

## Total consumption

### (9.2.2.1) Volume (megaliters/year)

1134.19

### (9.2.2.2) Comparison with previous reporting year

Select from:

Much lower

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.2.4) Five-year forecast

Select from:

Lower

### (9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in efficiency

#### (9.2.2.6) Please explain

*By applying the water related GRI indicators, Sacyr is able to know their total water consumption (1.134,19 MI) which have reduced compared to the year 2022 (3,636.90 MI). The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. Total water consumption is calculated as the difference between total water withdrawal for own consumption and total water discharge from own consumption, in accordance with the definition of water consumption of the GRI standard guidelines and ISO 14046 (CW-D). Since the volume of water withdrawal was lower and the water discharged higher in 2023, the result of the water consumption was also lower in 2023. It is expected that water consumption volumes will reduce in the future. Moreover, Sacyr has established a water consumption reduction goal across all activities by at least 10% by 2025, in areas of both high and low water stress. So, it is expected that it will continue reducing the volume of water consumption in the future.*  
[Fixed row]

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

#### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

#### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2050.91

#### (9.2.4.3) Comparison with previous reporting year

Select from:

Much lower

#### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.4.5) Five-year forecast

Select from:

Lower

#### (9.2.4.6) Primary reason for forecast

Select from:

Increase/decrease in business activity

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

82.26

#### (9.2.4.8) Identification tool

Select all that apply

WRI Aqueduct

#### (9.2.4.9) Please explain

*The volume of total water withdrawals for own consumption in 2023 was 2,493.29 MI and in water stressed areas 2,050.91 MI which suggests that 82.26% of water was withdrawn from water stressed areas in 2023. In 2022 water withdrawals for own consumption was 85.81% in water stressed areas. The percentage decreased in 2023 due to the reduction of total water withdrawals for own consumption because of a change of the company organization. The reduction is mainly due to exit of the company Valoriza Servicios Medioambientales (VSM) from the Sacyr Group where the main contracts were contracts of garden irrigation in Madrid (Spain), a city located in a water-stressed area. 59,56 % of Sacyr's centers are in high and extremely high-water stress areas (67.5% in 2022). Water stress index is measured using the Aqueduct Water Risk Atlas, a public tool from the World's Resources Institute. According to this tool, water stress areas are considered those to be associated "high" (40-80%) or "very high" (80%) on the stress benchmark. To assess the water stress index on a river basin level every Sacyr contract is classified into the different categories of water stress area defined by the tool. Additionally, to "Water Stress Index", Sacyr evaluates three indices obtained from the Water Risk Atlas of the Aqueduct tool, included in the WRI (World Resources Institute) water program: "Water Risk Index", "Water depletion" and "Drought Risk" per river basin. Water withdrawals for own consumption from water stressed areas are expected to decrease in the future. It is also part of Sacyr's objective moving forward, to reduce water withdrawals in water stressed areas.*

*[Fixed row]*

## (9.2.7) Provide total water withdrawal data by source.

### Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

#### (9.2.7.1) Relevance

Select from:

Relevant

#### (9.2.7.2) Volume (megaliters/year)

455.31

#### (9.2.7.3) Comparison with previous reporting year

Select from:

Much lower

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.7.5) Please explain

*The surface water withdrawals decreased significantly in 2023 (455.31 MI) in comparison with 2022 (869.61 MI) since some construction contracts, which were in construction stages, required more water withdrawals from surface sources. In 2022, the projects in Portugal were mainly in the stage of material production where a greater quantity of water was used. In Portugal, 595.128 MI was withdrawn in 2022 compared to 21.75 MI in 2023. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. Moreover, Sacyr has established a water consumption reduction goal across all activities by at least 10% by 2025, in areas of both high and low water stress., so it is expected that it will continue reducing the volume of water withdrawals in the future, hence we expect a decrease in withdrawals from this source in the future.*

### Brackish surface water/Seawater

#### (9.2.7.1) Relevance



Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

44.3

### (9.2.7.3) Comparison with previous reporting year

Select from:

Much higher

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.7.5) Please explain

*Brackish Surface water/Seawater withdrawals increased in 2023 (44.30 MI) in comparison with 2022 (32.04 MI). This is because the only contract that withdraws seawater within Sacyr's operations is the Sohar Operations Services desalination plant. The water is used both for internal processes and for human use. Water withdrawal for human use remain similar, but the water withdrawal for internal processes increased. This is because the desalination plant increased the production of desalinated water in 2023, which entails greater operation of the plant and greater water requirements in its internal processes. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower.*

## Groundwater – renewable

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

277.92

### (9.2.7.3) Comparison with previous reporting year

Select from:

Higher

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.7.5) Please explain

*Groundwater withdrawals increased in 2023 (277.92 MI) compared to 2022 (216.38 MI) due to the increase of groundwater withdrawal in projects in Peru that are in the greatest activity stage. The thresholds for both “comparison with previous reporting year” and “five-year forecast” are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. Moreover, Sacyr has established a water consumption reduction goal across all activities by at least 10% by 2025, in areas of both high and low water stress. so it is expected that it will continue reducing the volume of water withdrawals in the future, hence we expect a decrease in withdrawals from this source in the future.*

## Groundwater – non-renewable

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Sacyr's groundwater withdrawals are all from renewable reservoirs as per technical studies performed on all the reservoirs Sacyr withdraws from.*

## Produced/Entrained water

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Sacyr do not withdraw produced/entrained water.*

## Third party sources

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

1715.76

### (9.2.7.3) Comparison with previous reporting year

Select from:

Much lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.7.5) Please explain

*Withdrawals from third party sources decreased in 2023 (1,715.76 MI) compared to 2022 (3,271.09 MI). The reduction is mainly due to exit of the company Valoriza Servicios Medioambientales (VSM) from the Sacyr Group. VSM withdrew 2,672.21 MI of water from third parties in 2022. That meant a change in the company organization in 2023, causing the decrease. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. Moreover, Sacyr has established a water consumption reduction goal across all activities by at least 10% by 2025, in areas of both high and low water stress, so it is expected that it will continue reducing the volume of water withdrawals in the future, hence we expect a decrease in withdrawals from this source in the future.*

*[Fixed row]*

## (9.2.8) Provide total water discharge data by destination.

### Fresh surface water

#### (9.2.8.1) Relevance

Select from:

Relevant

#### (9.2.8.2) Volume (megaliters/year)

757.84

#### (9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.8.5) Please explain

*The data of water discharges to surface water (757,84 MI) increased in 2023 compared to 2022 (75.58 MI) due to, on the one hand, the start of new contracts that withdrew water and therefore discharged water and on the other hand, because existing construction contracts are in construction stages that required greater water withdrawals and discharge of water to this resource. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. The global discharge volume was calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids 1,000 mg/l)" category. The remainder of the volume of water discharged belongs to the "freshwater (1,000 mg/l)" category.*

### Brackish surface water/seawater

#### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

45.98

### (9.2.8.3) Comparison with previous reporting year

Select from:

Higher

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*Seawater discharges have increased from 2023 (45.98 MI) to 2022 (35,18 ML). There has been a slight increase due to seawater withdrawal for use in internal processes in the contracts increased, therefore water discharge increased as well. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. The global discharge volume was calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids 1,000 mg/l)" category. The remainder of the volume of water discharged belongs to the "freshwater (1,000 mg/l)" category. Moreover, there is no significant change expected in the future.*

## Groundwater

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

36.61

### (9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*Groundwater discharges have increased from 2023 (36.61 ML) to 2022 (6.17 ML). Total ground water discharges represent a very small percentage (2.69%). The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. In 2023 groundwater discharges increased overall due to the start of new contracts that carried out discharges into groundwater. Groundwater discharge volume was calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids 1,000 mg/l)" category. The remainder of the volume of water discharged belongs to the "freshwater (1,000 mg/l)" category. Moreover, groundwater discharges are expected to stay the same in the future.*

## Third-party destinations

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

518.67

### (9.2.8.3) Comparison with previous reporting year

Select from:

Lower

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

#### (9.2.8.5) Please explain

*Third-party water discharges have decreased slightly from 2023 (518.67 MI) to 2022 (635.28 MI). There has been a decrease in comparison with the previous year because Sacyr reduced the number of contracts that discharge to this category. Third party destinations mainly include sewage network. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. Third-party volume discharges was calculated based on the standard discharge coefficients by activity, as published by various sources. The entire volume of discharge to seawater belongs to the "other water (total dissolved solids 1,000 mg/l)" category. The remainder of the volume of water discharged belongs to the "freshwater (1,000 mg/l)" category. Moreover, groundwater discharges are expected to stay the same in the future.  
[Fixed row]*

#### (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

##### Tertiary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

- Relevant

#### (9.2.9.2) Volume (megaliters/year)

335.9

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

- This is our first year of measurement

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No comparison with previous year as this is our first year of measurement.

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

### (9.2.9.6) Please explain

*Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Untreated water discharged to a third party and to the natural environment is discharged water of good quality and does not require authorization and therefore additional treatment pursuant to local legislation. The total volume discharged in 2023 was 1,359.10 ML, Of the total water discharged in our activities, 1,148.49 ML were previously treated in our water treatment plants. The water discharged by tertiary treatment for 2023 was 335.90 ML which is 25% of the total water discharged. Moreover, there are no significant changes expected in the future.*

## Secondary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

760.25

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:



Other, please specify :No comparison with previous year as this is our first year of measurement.

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

#### (9.2.9.6) Please explain

*Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Untreated water discharged to a third party and to the natural environment is discharged water of good quality and does not require authorization and therefore additional treatment pursuant to local legislation. The total volume discharged in 2023 was 1,359.10 ML. Of the total water discharged in our activities, 1,148.49 ML were previously treated in our water treatment plants. The water discharged by tertiary treatment for 2023 was 760.25 ML which is 56% of the total water discharged. Moreover, there are no significant changes expected in the future.*

#### Primary treatment only

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

#### (9.2.9.2) Volume (megaliters/year)

52.34

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No comparison with previous year as this is our first year of measurement.

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

#### (9.2.9.6) Please explain

*Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Untreated water discharged to a third party and to the natural environment is discharged water of good quality and does not require authorization and therefore additional treatment pursuant to local legislation. The total volume discharged in 2023 was 1,359.10 ML. Of the total water discharged in our activities, 1,148.49 ML were previously treated in our water treatment plants. The water discharged by tertiary treatment for 2023 was 52.34 ML which is 4% of the total water discharged. Moreover, there are no significant changes expected in the future.*

#### Discharge to the natural environment without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

#### (9.2.9.2) Volume (megaliters/year)

44.72

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No comparison with previous year as this is our first year of measurement.

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

#### (9.2.9.6) Please explain

*The volume of water discharged to the natural environment without treatment from our own consumption of water was 44.72 MI in 2023. Sacyr uses water in two different ways in the scope of activities. On the one hand, water for own consumption refers to water consumed and discharged at the company's facilities for the performance of various activities. On the other hand, water is used to supply drinking water to communities and treated wastewater in our wastewater treatment plants to dispose of it again in the natural environment. Moreover, Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Moreover, there are no significant changes expected in the future.*

### Discharge to a third party without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

#### (9.2.9.2) Volume (megaliters/year)

165.89

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

This is our first year of measurement

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No comparison with previous year as this is our first year of measurement.

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

### (9.2.9.6) Please explain

*The volume of water discharged to a third party without treatment from our own consumption of water was 518.67 MI in 2023. Sacyr uses water in two different ways in the scope of activities. On the one hand, water for own consumption refers to water consumed and discharged at the company's facilities for the performance of various activities. On the other hand, water is used to supply drinking water to communities and treated wastewater in our wastewater treatment plants to dispose of it again in the natural environment. Moreover, Sacyr always complies with applicable environmental law and preventive controls are applied to minimize the risk of possible polluting discharges. The processes that ensure compliance with water withdrawal and discharge conditions are part of the environmental management systems that Sacyr implements, verifies, and certifies in accordance with international standard ISO 14001. Moreover, there are no significant changes expected in the future.*

### Other

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

*There is no other receiving body Sacyr discharges to.  
[Fixed row]*

**(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.**

### (9.2.10.1) Emissions to water in the reporting year (metric tons)

### (9.2.10.2) Categories of substances included

Select all that apply

- Nitrates
- Phosphates
- Pesticides

### (9.2.10.4) Please explain

*The measurement of water quality in Sacyr's water treatment plants and water cycle concessions is important to supply the water in the right condition to the communities and the ecosystems. Different parameters are measured such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticide and depending on the contract this is measured continuously on a daily or monthly basis. In the rest of the contracts the quality water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. The quality of the discharge shall be assured, always in accordance with applicable environmental legislation. To guarantee water quality, we always monitor the quality of discharges in accordance with the established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits, especially in vulnerable areas where the discharge authorizations shall include specific requirements depending on site conditions. Furthermore, in accordance with each permit, we periodically report water quality parameters to the relevant environmental authority. The number of pollutants discharged into the water has increased in 2023 in comparison with 2022 because more contracts had internal control analyses than external ones. In addition, a greater number of wastewater treatment plants contracts began in 2023.*

[Fixed row]

## (9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

### Direct operations

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

- Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

#### (9.3.2) Total number of facilities identified

### (9.3.3) % of facilities in direct operations that this represents

Select from:

Less than 1%

### (9.3.4) Please explain

*The main physical water-related risk Sacyr is vulnerable to flooding derived from the increased severity of extreme weather events on the short-term in certain highway assets in Colombia such as Concesionaria vial union del sur S.A.S, Unión vial Camino del Pacífico and Pamplona- Cúcuta but we also identified a drought risk for the long-term time horizon in our Sacyr Agua Sanitary Services assets in Chile where below-average water availability can lead to restricted use of water as a resource for water capture, purification, and distribution for drinking water or for the collection, treatment, and final disposal of wastewater. Additionally, the results of our 2023 water risk assessment show that the reputational risk associated with biodiversity importance is the most material for Sacyr, with a score of 6.3 (moderate) in the short term, and around 6 in the medium- and long-term time horizons. According to our procedure, this risk value is neither significant nor critical but still the risk is nevertheless considered. We believe that the Canal del Dique Ecosystems Contract (Colombia) is one of the most representative projects to consider for this risk. For this project, Sacyr participates in the restoration of degraded ecosystems along the Canal del Dique (an artificial bifurcation of the Magdalena River) over a stretch of 115.5 km and aims to prevent flooding in the area.*

## Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

### (9.3.4) Please explain

*Our upstream supply chain is committed to assess water-related dependencies, impacts, risks, and opportunities on their facilities. This is currently in development.  
[Fixed row]*

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

**Row 1**

### (9.3.1.1) Facility reference number

Select from:

Facility 1

### (9.3.1.2) Facility name (optional)

*Concesionaria vial union del sur S.A.S (Colombia)*

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Colombia**

Patia

### (9.3.1.8) Latitude

1.17682

### (9.3.1.9) Longitude

**(9.3.1.10) Located in area with water stress**

Select from:

No

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

3.78

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

Much higher

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0



**(9.3.1.20) Withdrawals from third party sources**

3.78

**(9.3.1.21) Total water discharges at this facility (megaliters)**

3.03

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Much higher

**(9.3.1.23) Discharges to fresh surface water**

3.03

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

0

**(9.3.1.27) Total water consumption at this facility (megaliters)**

0.76

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Much higher

### (9.3.1.29) Please explain

*The location coordinates which have been reported are related to the Concesionaria vial union del sur S.A.S (Colombia) contract which works on the operation and maintenance of the road transport infrastructure. The total volume of water withdrawals increased in 2023 compared to 2022 (water withdrawals 1.73 MI) and also the water discharges (1.38 MI). The increase in water withdrawals in 2023 compared to 2022 is due to the transition to the operation and maintenance stage, the operation of new facilities, the increase in administrative staff, additional maintenance activities, and the irrigation of green areas. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. The volume of water discharged was calculated based on standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its RDi Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046 and GRI standard guidelines.*

## Row 2

### (9.3.1.1) Facility reference number

Select from:

Facility 2

### (9.3.1.2) Facility name (optional)

*Unión vial Camino del Pacífico (Colombia)*

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Colombia**

Other, please specify :Colombia North Pacific

### (9.3.1.8) Latitude

3.886354

### (9.3.1.9) Longitude

-77.022401

### (9.3.1.10) Located in area with water stress

Select from:

No

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

0.61

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0.61

**(9.3.1.21) Total water discharges at this facility (megaliters)**

0.49

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

### (9.3.1.26) Discharges to third party destinations

0.49

### (9.3.1.27) Total water consumption at this facility (megaliters)

0.12

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.29) Please explain

*The location coordinates which have been reported are related to the Unión vial Camino del Pacífico (Colombia) contract which works on the operation and maintenance of the road transport infrastructure. This contract began its activity for the first time in February 2023. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its RDi Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates their own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046 and GRI standard guidelines.*

## Row 3

### (9.3.1.1) Facility reference number

Select from:

Facility 3

### (9.3.1.2) Facility name (optional)

*Pamplona Cúcuta Highway (Colombia)*

### (9.3.1.3) Value chain stage

Select from:

- Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Colombia**

- Other, please specify :Colombia Catatumbo

### (9.3.1.8) Latitude

7.8025

### (9.3.1.9) Longitude

-72.5149

### (9.3.1.10) Located in area with water stress

Select from:

- No

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

55.83

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

Much lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

55.83

**(9.3.1.21) Total water discharges at this facility (megaliters)**

0

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

0

#### (9.3.1.27) Total water consumption at this facility (megaliters)

55.83

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

#### (9.3.1.29) Please explain

*The location coordinates which have been reported are related to the contract Pamplona Cúcuta Highway (Colombia), a construction of the road. The total volume of water withdrawals decreased in 2023 compared to 2022 (water withdrawals 84,63 MI) and the water discharges have remained the same. Water withdrawals were higher because the contract was in 2022 in construction phases that required a higher quantities of water requirements and thus, the water consumption decreased. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. The volume of water discharged was calculated based on standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its RDi Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical*



procedure "PT.12.60 Water Footprint Assessment". Sacyr assumes, as professional literature recommends, that there is no discharge when the water withdrawal is used in the production of materials certain construction stages, track irrigation or compacting embankments... Sacyr calculates own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046 and GRI standard guidelines

## Row 4

### (9.3.1.1) Facility reference number

Select from:

Facility 4

### (9.3.1.2) Facility name (optional)

Sacyr Agua Sanitary Services assets (Chile)

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Chile**

Other, please specify :Chile South Pacific

**(9.3.1.8) Latitude**

-33.18101

**(9.3.1.9) Longitude**

-70.64583

**(9.3.1.10) Located in area with water stress**

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

1.42

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

About the same

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

1.42

**(9.3.1.21) Total water discharges at this facility (megaliters)**

1.14

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

**(9.3.1.23) Discharges to fresh surface water**

1.14

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

0

**(9.3.1.27) Total water consumption at this facility (megaliters)**

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

About the same

**(9.3.1.29) Please explain**

*The location coordinates which have been reported are related to Sacyr Agua Sanitary Services assets (Chile). The volume of total withdrawals discharged, and consumption of water have remained the same when compared to 2022. The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. The volume of water discharge was calculated based on the standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its RDi Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046 and GRI standard guidelines.*

**Row 5****(9.3.1.1) Facility reference number**

Select from:

Facility 5

**(9.3.1.2) Facility name (optional)**

*Ecosistemas del Dique S.A.S (Colombia)*

**(9.3.1.3) Value chain stage**

Select from:

Direct operations

**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility**

Select all that apply

Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

No

### (9.3.1.6) Reason for no withdrawals and/or discharges

*The whole volume of water consumed by the workers is bottled water, not considered neither in our GRI standards nor in the Water Footprint of the company, as described in our procedure "PT.12.60 Water Footprint Assessment".*

### (9.3.1.7) Country/Area & River basin

**Colombia**

Other, please specify :Colombia Caribbean sea

### (9.3.1.8) Latitude

10.262402

### (9.3.1.9) Longitude

-74.919398

### (9.3.1.10) Located in area with water stress

Select from:

No

### (9.3.1.29) Please explain

*The location coordinates which have been reported are related to Ecosistemas del Dique S.A.S (Colombia). This contract is a restoration of degraded ecosystems along the Canal del Dique (an artificial bifurcation of the Magdalena River) over a stretch of 115.5 km and aims to prevent flooding in the area. This contract began its activity for the first time in February 2023. The whole volume of water consumed by the workers is bottled water, not considered neither in our GRI standards nor in the Water Footprint of the company, as described in our procedure "PT.12.60 Water Footprint Assessment". The thresholds for both "comparison with previous reporting year" and "five-year forecast" are a deviation +/- 5% about the same; Deviation between +/- 5-25% higher / lower; Deviation +/- 25% much higher / lower. The*

volume of water discharged was calculated based on standard discharge coefficients by activity, as published by Canal de Isabel II Gestión, S.A. (Spain) in its RDi Notebooks. 19 A new criterion for calculating the flow of urban wastewater (2013) and defined in Sacyr technical procedure "PT.12.60 Water Footprint Assessment". Sacyr calculates own water consumption as the difference between total water withdrawal and total water discharge, in accordance with ISO 14.046 and GRI standard guidelines  
[Add row]

### **(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?**

#### **Water withdrawals – total volumes**

##### **(9.3.2.1) % verified**

Select from:

76-100

##### **(9.3.2.2) Verification standard used**

Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14.046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water withdrawals, considering the river basin from where it has been withdrawn as well as the source: underground water freshwater surface, brackish water or water from third parties. All calculations and inventory from 2023 have been verified by AENOR.

#### **Water withdrawals – volume by source**

##### **(9.3.2.1) % verified**

Select from:

76-100

##### **(9.3.2.2) Verification standard used**

Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water withdrawals, considering the river basin from where

it has been withdrawn as well as the source: underground water freshwater surface, brackish water or water from third parties. All calculations and inventory from 2023 have been verified by AENOR (Spanish Association for Standardization and Certification).

## Water withdrawals – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The inventory of the water footprint considers quality parameters, such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticide, etc, in water withdrawals and water discharges of our water treatment plants to evaluate the degradative water footprint profile. Additionally, the quality of water withdrawals in contracts is monitored according to the water withdrawal requirements included in the permit issued by the specific authority. All calculations and inventory from 2023 have been verified by AENOR.

## Water discharges – total volumes

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water discharges, considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties. All calculations and inventory from 2023 have been verified by AENOR.

## Water discharges – volume by destination

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water discharges, considering the river basin in which it is discharged and their destination: surface water, groundwater, sea or to third parties All calculations and inventory from 2023 have been verified by AENOR.*

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The water footprint inventory considers water discharges in which they are carried out, and the treatment given to the water (tertiary, secondary, primary treatment, or the discharge to the natural environment or to a third party is carried out without treatment). All calculations and inventory from 2023 have been verified by AENOR.*

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The inventory of the water footprint considers quality parameters, such as temperature, pH, conductivity, BOD, nitrogen, nitrate, phosphate, pesticide, etc, to evaluate the degradative water footprint profile. Additionally, the quality water discharges are monitored according to the water discharges requirements included in the permit issued by the specific authority. The quality of the discharge shall be assured, always in accordance with applicable environmental legislation. To guarantee water quality, we always monitor the quality of discharges in accordance with the*



established environmental monitoring plans, setting out all the water quality requirements included in the relevant discharge permits. Furthermore, in accordance with each permit, we periodically report water quality parameters to the relevant environmental authority. All calculations and inventory from 2023 have been verified by AENOR.

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

Sacyr is committed to evaluate the water footprint of all activities. In 2023 the water footprint was verified and certified according to the ISO 14046 requirements by AENOR (Spanish Association for Standardization and Certification). The inventory of the water footprint considers water consumption in each basin, obtained from the difference between the input and output of water. All calculations and inventory from 2023 have been verified by AENOR.

[Fixed row]

## (9.5) Provide a figure for your organization's total water withdrawal efficiency.

### (9.5.1) Revenue (currency)

4609428089.4

### (9.5.2) Total water withdrawal efficiency

1848733.24

### (9.5.3) Anticipated forward trend

Sacyr carried out a statistical analysis to obtain data on the evolution of the efficiency of the water extracted in terms of its revenues for each megalitre of water withdrawn by the company. A positive evolution of water efficiency is observed and by 2024 it is expected that the evolution will follow this same trend. It is estimated that in 2024 the revenue will be 5.261.399.291,50, the volume of water withdrawal 2,319.41 MI and the efficiency 2,268,426.30 (/MI).

[Fixed row]

## **(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?**

### **(9.13.1) Products contain hazardous substances**

Select from:

No

### **(9.13.2) Comment**

*Sacyr produces y commercialize RARx and IOHNIC. RARx is a high-tech product made from end-of-life tyre powder (60% of its composition) pre-treated with bitumen and other additives of mineral origin. RARx, its pre-digested tyre powder additive for asphalt mixes, and BIROAD, its additive for durable and semi-hard asphalt mixes, have created a real disruption in the road and asphalt mix sector. IOHNIC is a continuous lighting system that accompanies the driver as he passes through the tunnel, making the journey safer and more comfortable, significantly optimizing energy consumption for greater respect for the environment. None of them contain hazardous substances.*

*[Fixed row]*

## **(9.14) Do you classify any of your current products and/or services as low water impact?**

### **(9.14.1) Products and/or services classified as low water impact**

Select from:

Yes

### **(9.14.2) Definition used to classify low water impact**

*Sacyr evaluates its water footprint to quantify the impact on water resources caused by the company's different activities according to the requirements of the ISO 14046 standard. The inventory of the water footprint considers aspects such as water sources, the country's water stress and the quality of the water and discharges, among other parameters. In terms of management, the strategy considers the availability, quality, and balance of ecosystems, with the aim of optimizing the use of water resources. Sacyr analyses its activities as low water impact based on these two indicators: - Water Stress Index (WSI): This indicator is based on a consumption-availability relationship calculated as the fraction between the water consumed and the available one. The latter considers all runoff water, from which*

80% is subtracted to consider environmental water needs. Results are available for major river basins around the world. The indicator is applied to the volume of water consumed and only assesses the consumptive use of water (m3). - Freshwater eutrophication: water degradation, expressed as the amount of nutrients reaching freshwater, measured in kilograms of P equivalent. Sacyr considers that its activities have a low water impact since the values of these indicators are negative. Negative values of these indicators mean a positive water impact on ecosystems, human health, and water resources. Thanks to our treatment and production activities Sacyr has a very positive impact. On the one hand, its wastewater treatment activities considerably improve water quality parameters, generating a positive impact, and the desalination facilities managed by Sacyr Water provide fresh water in areas with very high-water stress.

#### (9.14.4) Please explain

The methodology applied in Sacyr's Water Footprint allows it to determine the impact on the company's water resources and to be able to determine the services that can be classified as services with a lower impact on this resource.

[Fixed row]

#### (9.15) Do you have any water-related targets?

Select from:

Yes

##### (9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	Select from: <input checked="" type="checkbox"/> Yes
Water withdrawals	Select from: <input checked="" type="checkbox"/> Yes
Water, Sanitation, and Hygiene (WASH) services	Select from: <input checked="" type="checkbox"/> Yes

	Target set in this category
Other	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

#### (9.15.2.1) Target reference number

Select from:

Target 1

#### (9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

#### (9.15.2.3) Category of target & Quantitative metric

##### Water consumption

Reduction in total water consumption

#### (9.15.2.4) Date target was set

12/31/2021

**(9.15.2.5) End date of base year**

12/30/2021

**(9.15.2.6) Base year figure**

3737.77

**(9.15.2.7) End date of target year**

12/30/2025

**(9.15.2.8) Target year figure**

3363.99

**(9.15.2.9) Reporting year figure**

1134.19

**(9.15.2.10) Target status in reporting year**

Select from:

Underway

**(9.15.2.11) % of target achieved relative to base year**

697

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target**

Select all that apply

Sustainable Development Goal 6

**(9.15.2.13) Explain target coverage and identify any exclusions**

*This target applies to all activities and business lines, covering all water-related issues without exclusions.*

#### **(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*At Sacyr, we are very aware of the importance of water for human health, life in environmental habitats and socio-economic development. Accordingly, we are committed to improving the governance and management of water resources in all our activities. To meet this commitment, our Sacyr Sustainable Plan set a target to reduce our own water consumption (ML) in all our activities by at least 10% by 2025. In 2023 we achieved a 68,81% reduction in our own water consumption compared to the previous reporting year 2022 and a 69,66% reduction in our own water consumption compared to the base year 2021. We expect to reach the target in 2025, so the reduction was adequate in 2023.*

#### **(9.15.2.16) Further details of target**

*There follows a list of initiatives that we are implementing in various projects to reduce, reuse or prevent the pollution of this precious resource: Efficiency improvement: In our Integrated Water Cycle projects in Chile, we have established a plan to enhance supply network performance in 2021-2030, which involves investing in integrated network management projects (network sectorization, pressure management using regulatory valves, detection and repair of leaks and installation of flowmeters in ponds and replacement of meters). These measures will reduce network leaks by up to 7%, implying a saving of 1.4 million m3 of fresh water per year. The investment in 2023 to implement this measure amounted to 66,298.50. Water reuse: In our wastewater treatment plants in Yecla and Jumilla (Spain) more than 3,500,000 m3 of water is reclaimed per year for agricultural use. The volume of water supplied by both treatment plants accounts for between 30% and 50% of the total used by local irrigation communities. The water used in this area comes mainly from wells, and this measure avoids ground water capture and thereby expands the area of cultivable land. In addition, the water reclaimed from these treatment plants has a high phosphorus and potassium content and low nitrogen content, which makes it ideal for use in soil and for crops, as these compounds do not have to be added in fertilizers. To complete this measurement of water reuse, an investment of 142,019.22 was made in 2023.*

### **Row 2**

#### **(9.15.2.1) Target reference number**

Select from:

Target 2

#### **(9.15.2.2) Target coverage**

Select from:

Site/facility

#### **(9.15.2.3) Category of target & Quantitative metric**

## Water withdrawals

Reduction in total water withdrawals

### (9.15.2.4) Date target was set

05/31/2022

### (9.15.2.5) End date of base year

12/30/2022

### (9.15.2.6) Base year figure

16665

### (9.15.2.7) End date of target year

12/30/2023

### (9.15.2.8) Target year figure

1666

### (9.15.2.9) Reporting year figure

6644

### (9.15.2.10) Target status in reporting year

Select from:

Achieved

### (9.15.2.11) % of target achieved relative to base year

67

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

### (9.15.2.13) Explain target coverage and identify any exclusions

*This target focuses on the contract of "CL746 - EXPLOTACION RUTA 43" (Seville, Spain) is the operation and maintenance of a highway in Ovalle (Chile).*

### (9.15.2.15) Actions which contributed most to achieving or maintaining this target

*The contract set the objective of "Reduction of water withdrawals". During 2022, the project withdrew 16,665 m3 in the first six months of the year 2022, which led to the objective of reduction water withdrawals. The result in the year 2023 was 6,644 m3 of water withdrawals. The proposed objective was to reduce the water withdrawals by 10%. In the first six months of 2023 the volume of water withdrawn was 10,018 m3. That means that the contract avoids withdrawing a volume of 6,644 m3, which represents a 39% reduction of water withdrawals in the contract compared to 2021.*

### (9.15.2.16) Further details of target

*Through our Environmental Management System implemented according to ISO 14001, we establish objectives for reducing water consumption, improving the quality of discharges and reducing water loss due to leaks in the supply to the population, measures that allow us to reduce the impact on the availability and quality of water and comply with our objectives established in our water policy. The main objective of Sacyr Water Policy, addressed to all interest groups, is to define and establish the principles and criteria for managing incidents, risks and opportunities related to the use and management of water, both fresh and marine. To comply with our general programme of environmental objectives 2023 according with ISO 14001 requirements, the contract set the objective "Reduction of water withdrawals". With this objective the contract also contributed to complying with the corporate objective to reduce our own water consumption (ML) in all our activities by at least 10% by 2025.*

## Row 3

### (9.15.2.1) Target reference number

Select from:

Target 3

### (9.15.2.2) Target coverage

Select from:



Site/facility

### (9.15.2.3) Category of target & Quantitative metric

#### Water pollution

Reduction in concentration of pollutants

### (9.15.2.4) Date target was set

05/31/2022

### (9.15.2.5) End date of base year

12/30/2022

### (9.15.2.6) Base year figure

25

### (9.15.2.7) End date of target year

12/30/2022

### (9.15.2.8) Target year figure

20.0

### (9.15.2.9) Reporting year figure

20

### (9.15.2.10) Target status in reporting year

Select from:

Achieved

### (9.15.2.11) % of target achieved relative to base year

100

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

### (9.15.2.13) Explain target coverage and identify any exclusions

*The Pajares tunnels adaptation project (Asturias, Spain) is a contract to provide the Pajares tunnels with all the necessary emergency facilities to allow the safe evacuation of passengers.*

### (9.15.2.15) Actions which contributed most to achieving or maintaining this target

*Throughout the project, three treatment plants were installed to treat the water discharged during the excavation of the tunnels to comply with the parameters of suspended solids and pH established in the water discharge authorization. The contract set the objective of "Reduction of the water discharge parameter "Suspended solids" to improve the quality of the discharge" by 2023. The local authority "Confederación Hidrográfica del Cantábrico" established that suspended solids in water discharges must be kept below 25mg /l and Sacyr proposed to reduce this parameter by 5 mg/l as a target (20 mg/l). The contract reduced the number of suspended solids in water discharges to 20 mg/l, so that the target was achieved by 100%, even improving the quality requirements for water discharges set by the local authority "Confederación Hidrográfica del Cantábrico (CHC)".*

### (9.15.2.16) Further details of target

*Through our Environmental Management System implemented according to ISO 14001, we establish objectives for reducing water consumption, improving the quality of discharges and reducing water loss due to leaks in the supply to the To comply with our general programme of environmental objectives 2023 according with ISO 14001 requirements, the contract set the flowing objective: "Reduction of the water discharge parameter "Suspended solids" to improve the quality of the discharge" and so comply with our water policy objective "Prevent water pollution, minimizing the alteration of water quality, as well as reducing discharges, guaranteeing the conservation of the environment and biodiversity, with special consideration in those activities located in areas of high water risk." In all tunnel works, it is necessary to install waste-water treatment plants to treat the water that come out of the tunnels to comply with the parameters established in the discharge permits, in this case issued by the Cantabrian Hydrographic Confederation. To guarantee the water quality discharged on site three waste-water treatment plants were installed and so the quantity of suspended solids and the water pH discharged is always under the thresholds set by the water authority.*

## Row 4

### (9.15.2.1) Target reference number

Select from:

Target 4

### (9.15.2.2) Target coverage

Select from:

Site/facility

### (9.15.2.3) Category of target & Quantitative metric

#### **Water, Sanitation, and Hygiene (WASH) services**

Increase in the proportion of local population using safely managed drinking water services around our facilities and operations

### (9.15.2.4) Date target was set

05/31/2020

### (9.15.2.5) End date of base year

12/30/2020

### (9.15.2.6) Base year figure

108531

### (9.15.2.7) End date of target year

12/30/2030

### (9.15.2.8) Target year figure

620977

### (9.15.2.9) Reporting year figure

**(9.15.2.10) Target status in reporting year**

Select from:

 Underway**(9.15.2.11) % of target achieved relative to base year**

132

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target**

Select all that apply

 Sustainable Development Goal 6**(9.15.2.13) Explain target coverage and identify any exclusions**

*The objective set is the reduction of non-revenue water (non-revenue water represents the difference between the water supplied and the volume of water billed to customers) in the period 2021-2030. The target has been set in our integral water cycle "Sacyr Agua Santiago" located in Colina (Chile) in the Rio Maipo river-basin, where the water stress is extremely high (80%) where the water-supply network is not updated. The base year non-revenue volume (2020) was 24,3 %: 1.083.531 m<sup>3</sup>, and we aim to reach 16,2 % in 2030: 620.977 m<sup>3</sup>.*

**(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*In 2023, the non-revenue water volume had decreased to 19% (784.628 m<sup>3</sup>.) Sacyr, on one hand have signed the Territorial Water Efficiency Agreement, the first water efficiency agreement in Chile. This is a voluntary public-private commitment aimed at tackling water scarcity and the challenges of climate change in one of the communes in the Metropolitan Region: Lo Barnechea. It is the commune with the highest water consumption in Chile, so we strive tirelessly to raise awareness among the residents. The investments made to achieve the objective of reducing non-revenue water (non-revenue water represents the difference between the water supplied and the volume of water billed to customers) are de following: - Sectorization of the network. - Pressure management through regulating valves. - Leak detection and repair. - Installation of flow meters in tanks. - Replacing of flow meters.*

**(9.15.2.16) Further details of target**

*The objective set is the reduction of non-revenue water (non-revenue water represents the difference between the total volume of water supplied and the volume of water billed to customers divided into the total volume of water supplied) 2021-2030. The base year is 2020 where the reduction of non-revenue water was 24,3%, in*

*2021 this percentage decreased but in 2022 and 2023 increased in comparison with 2021 due to a break under the river, which was discovered and resolved at the end of 2023. In any case, water losses have decreased compared to 2020 due to the measures implemented in the network.*  
*[Add row]*

## C10. Environmental performance - Plastics

### (10.1) Do you have plastics-related targets, and if so what type?

#### (10.1.1) Targets in place

Select from:

Yes

#### (10.1.2) Target type and metric

##### Plastic goods/products

- Reduce the total weight of plastics in our goods/products
- Reduce the total weight of virgin content in plastic goods/products
- Increase the proportion of our goods/products that are recyclable in practice and at scale

##### End-of-life management

- Other end-of-life management target, please specify :Increase the percentage of plastic waste reuse.

#### (10.1.3) Please explain

Sacyr is aware that it is necessary to transition towards a circular economy, including a new model for production and consumption that guarantees sustainable growth over time. This is a path that Sacyr embarked on some years ago. We aim to achieve 3 priority objectives regarding plastics that are established in our Sacyr Sustainability Plan (2021-2025): 1. Increase the use of recycled materials, including recycled plastic materials. 2. Increase the % of waste reuse (including plastic waste) up to 80% by 2025. In 2023, more than 97% of waste was recycled, reused and recovered, a significant increase over the 86.62% in 2022. Cafestore is in the process of eliminating single-use plastics, including cutlery packaging, non-recyclable and recycled Tupperware containers, disposable cups, PET water bottles and plastic bags, which are being replaced by packaging made of cardboard and biodegradable and compostable PLA material. The use of Tupperware containers has also been reduced thanks to the awareness campaigns it has staged. 3. Build partnerships and intensify collaboration with the value chain to promote the circular model throughout our operations. In 2023 we signed a collaboration agreement with Bumerang to provide users with reusable containers at no additional cost. These are recyclable and lasting returnable containers, unlike single-use compostable containers. One more step towards Zero Waste. Within the framework of the Integrated Management System according with ISO 14001, Sacyr has set targets for reducing plastic bags, buy recycled collection bags, and/or chlorine-free and/or

with the Type I eco-label. As example, the contract "GESTORA DE SERVICIOS VIALES S.A." (Peru), which manage and maintain different sections of a road, reduces the use of 1,400 plastic bags, that means a reduction of almost 52% of the total amount of bags used in comparison with 2022.  
[Fixed row]

**(10.2) Indicate whether your organization engages in the following activities.**

**Production/commercialization of plastic polymers (including plastic converters)**

**(10.2.1) Activity applies**

Select from:

No

**(10.2.2) Comment**

NA

**Production/commercialization of durable plastic goods and/or components (including mixed materials)**

**(10.2.1) Activity applies**

Select from:

No

**(10.2.2) Comment**

NA

**Usage of durable plastics goods and/or components (including mixed materials)**

**(10.2.1) Activity applies**

Select from:

No

## (10.2.2) Comment

NA

### **Production/commercialization of plastic packaging**

## (10.2.1) Activity applies

Select from:

No

## (10.2.2) Comment

NA

### **Production/commercialization of goods/products packaged in plastics**

## (10.2.1) Activity applies

Select from:

No

## (10.2.2) Comment

NA

### **Provision/commercialization of services that use plastic packaging (e.g., food services)**

## (10.2.1) Activity applies

Select from:

Yes

## (10.2.2) Comment



NA

## Provision of waste management and/or water management services

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

NA

## Provision of financial products and/or services for plastics-related activities

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

NA

## Other activities not specified

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

NA

[Fixed row]

**(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.**

### **Plastic packaging used**

#### **(10.5.1) Total weight during the reporting year (Metric tons)**

5.3

#### **(10.5.2) Raw material content percentages available to report**

*Select all that apply*

% virgin fossil-based content

% pre-consumer recycled content

#### **(10.5.3) % virgin fossil-based content**

100

#### **(10.5.5) % pre-consumer recycled content**

90

#### **(10.5.7) Please explain**

*As part of the services division Sacyr has Cafestore, a company specialised in the operation of rest areas, management of restaurants and cafeterias at large facilities such as hospitals, transportation hubs and public and private buildings. In 2023, 5.3 tons of plastic containers have been used at Cafestore. 64.19% (3,4 Tn) of containers used have 100% content based on virgin fossils. While 35.81% (1.9 Tn) of the packages used are based on a content of 90% post-consumer. In 2023 we signed a collaboration agreement with Bumerang to provide users with reusable containers at no additional cost. These are recyclable and lasting returnable containers, unlike single-use compostable containers. One more step towards Zero Waste.*

*[Fixed row]*

**(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.**

## Plastic packaging used

### (10.5.1.1) Percentages available to report for circularity potential

Select all that apply

% reusable

% technically recyclable

### (10.5.1.2) % of plastic packaging that is reusable

100

### (10.5.1.3) % of plastic packaging that is technically recyclable

100

### (10.5.1.5) Please explain

*As part of the services division, Sacyr has Cafestore, a company specialized in the operation of rest areas, management of restaurants and cafeterias at large facilities such as hospitals, transportation hubs and public and private buildings. In 2023, 5.3 tons of plastic containers have been used in Cafestore. 100% (5.3 Tn) of our containers used have 100% plastic packaging that is technically recyclable. While 16.6% (0,9 tons) of the containers used are based on 100% plastic packaging that is reusable. Cafestore is in the process of eliminating single-use plastics, including cutlery packaging, non-recyclable and recycled Tupperware containers, disposable cups, PET water bottles and plastic bags, which are being replaced by packaging made of cardboard and biodegradable and compostable PLA material. The use of Tupperware containers has also been reduced thanks to the awareness campaigns it has staged.*

*[Fixed row]*

**(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.**

## Usage of plastic

### (10.6.1) Total weight of waste generated during the reporting year (Metric tons)

912.9

## (10.6.2) End-of-life management pathways available to report

Select all that apply

- Preparation for reuse
- Recycling
- Incineration
- Landfill

## (10.6.3) % prepared for reuse

0.02

## (10.6.4) % recycling

77.2

## (10.6.7) % incineration

0.14

## (10.6.8) % landfill

0.02

## (10.6.12) Please explain

*In 2023, around 0,03% of total amount of waste was plastic waste used in our activities. More than 99% of plastic waste generated was recycled (77,2%), reused (0,018) and recovered (22,2).*

*[Fixed row]*

## C11. Environmental performance - Biodiversity

### (11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

#### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

- Yes, we are taking actions to progress our biodiversity-related commitments

#### (11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- Land/water protection
- Land/water management
- Species management
- Education & awareness
- Other, please specify :In Sacyr´s Biodiversity Policy we have an achievement of a net positive impact (NPI) on biodiversity: Measure potential impacts on the environment to avoid, minimize, restore or compensate to generate a positive or net balance on biodiversity.

[Fixed row]

### (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	<i>Select from:</i>	<i>Select all that apply</i>

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	<input checked="" type="checkbox"/> Yes, we use indicators	<input checked="" type="checkbox"/> State and benefit indicators <input checked="" type="checkbox"/> Response indicators <input checked="" type="checkbox"/> 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

[Fixed row]

## (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

### Legally protected areas

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

#### (11.4.2) Comment

*The reason for not assessing impacts in these areas is because after reviewing all areas where the company is active, we have concluded that no areas of biodiversity importance of this type are located in the vicinity of our activities and are therefore not relevant.*

### UNESCO World Heritage sites

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

#### (11.4.2) Comment

*The reason for not assessing impacts in these areas is because after reviewing all areas where the company is active, we have concluded that no areas of biodiversity importance of this type are located in the vicinity of our activities and are therefore not relevant.*

### UNESCO Man and the Biosphere Reserves

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

#### (11.4.2) Comment

*The reason for not assessing impacts in these areas is because after reviewing all areas where the company is active, we have concluded that no areas of biodiversity importance of this type are located in the vicinity of our activities and are therefore not relevant.*

### Ramsar sites

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes (partial assessment)

#### (11.4.2) Comment

*In reviewing all areas where the company is active, we have assessed that our activities affect some areas like 'Ramsar sites'. With this in mind we have made an assessment in order to measure and implement appropriate mitigation measures accordingly. For this purpose we have assessed our activities and possible impacts, mainly arising from our construction operations. We have developed our own methodology that identifies the most relevant ecosystem services for the company, links*

a monitoring KPI to each of these services and quantifies the natural capital balance. As a consequence of this assessment, we have developed specific flora and fauna conservation plans for the area and country where these impacts have been assessed according to the calculation of the natural capital of the projects.

## Key Biodiversity Areas

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes (partial assessment)

### (11.4.2) Comment

*In reviewing all areas where the company is active, we have assessed that our activities affect some areas like 'Key Biodiversity Areas'. With this in mind we have made an assessment in order to measure and implement appropriate mitigation measures accordingly. For this purpose we have assessed our activities and possible impacts, mainly arising from our construction operations. We have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance. As a consequence of this assessment, we have developed specific flora and fauna conservation plans for the area and country where these impacts have been assessed according to the calculation of the natural capital of the projects.*

## Other areas important for biodiversity

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes (partial assessment)

### (11.4.2) Comment

*In reviewing all areas where the company is active, we have assessed that our activities affect some areas like 'Other areas important for biodiversity'. With this in mind we have made an assessment in order to measure and implement appropriate mitigation measures accordingly. For this purpose we have assessed our activities and possible impacts, mainly arising from our construction operations. We have developed our own methodology that identifies the most relevant ecosystem services for the company, links a monitoring KPI to each of these services and quantifies the natural capital balance. As a consequence of this assessment, we have developed specific flora and fauna conservation plans for the area and country where these impacts have been assessed according to the calculation of the natural capital of the projects.*



[Fixed row]

**(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.**

**Row 1**

**(11.4.1.2) Types of area important for biodiversity**

Select all that apply

Other areas important for biodiversity

**(11.4.1.4) Country/area**

Select from:

Colombia

**(11.4.1.5) Name of the area important for biodiversity**

*Santuario de Flora y Fauna El Corchal "El Mono Hernández"*

**(11.4.1.6) Proximity**

Select from:

Adjacent

**(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area**

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

**(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity**

Select from:

- Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration  Other, please specify :Raising awareness to preserve fauna and flora through environmental training
- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.*

## Row 2

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

- Other areas important for biodiversity

#### (11.4.1.4) Country/area

Select from:

- Colombia

#### (11.4.1.5) Name of the area important for biodiversity

*Regional Natural Park Los Corales del Rosario*

#### (11.4.1.6) Proximity

Select from:

- Adjacent

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration
  - Physical controls
  - Abatement controls
- environmental training**

- Other, please specify :**Raising awareness to preserve fauna and flora through**

- Operational controls
- Biodiversity offsets

#### **(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented**

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.*

### **Row 3**

#### **(11.4.1.2) Types of area important for biodiversity**

*Select all that apply*

- Other areas important for biodiversity

#### **(11.4.1.4) Country/area**

*Select from:*

- Colombia

#### **(11.4.1.5) Name of the area important for biodiversity**

*Santuario de Flora y Fauna Los Colorados*

#### (11.4.1.6) Proximity

Select from:

- Adjacent

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration **environmental training**
- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets
- Other, please specify :**Raising awareness to preserve fauna and flora through**

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting*

incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.

## Row 4

### (11.4.1.2) Types of area important for biodiversity

Select all that apply

Other areas important for biodiversity

### (11.4.1.4) Country/area

Select from:

Colombia

### (11.4.1.5) Name of the area important for biodiversity

Quebrada Guadualito y El Negrito

### (11.4.1.6) Proximity

Select from:

Overlap

### (11.4.1.7) Area of overlap (hectares)

1.9

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration  Other, please specify :Raising awareness to preserve fauna and flora through environmental training
- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of

aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.

## Row 5

### (11.4.1.2) Types of area important for biodiversity

Select all that apply

Other areas important for biodiversity

### (11.4.1.4) Country/area

Select from:

Colombia

### (11.4.1.5) Name of the area important for biodiversity

Cañón de Río Grande

### (11.4.1.6) Proximity

Select from:

Overlap

### (11.4.1.7) Area of overlap (hectares)

0.16

### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.



### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration
- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets
- Other, please specify :Raising awareness to preserve fauna and flora through environmental training

### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.*

Row 6

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

- Other areas important for biodiversity

#### (11.4.1.4) Country/area

Select from:

- Colombia

#### (11.4.1.5) Name of the area important for biodiversity

*Río Dagua*

#### (11.4.1.6) Proximity

Select from:

- Overlap

#### (11.4.1.7) Area of overlap (hectares)

29.65

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration
- Other, please specify :Raising awareness to preserve fauna and flora through environmental training
- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets

### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.*

### Row 7

### (11.4.1.2) Types of area important for biodiversity

Select all that apply

- Other areas important for biodiversity

#### (11.4.1.4) Country/area

Select from:

Colombia

#### (11.4.1.5) Name of the area important for biodiversity

*Laguna de Sonso o del Chircal*

#### (11.4.1.6) Proximity

Select from:

Overlap

#### (11.4.1.7) Area of overlap (hectares)

0.04

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Restoration  
environmental training

Other, please specify :Raising awareness to preserve fauna and flora through

- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.*

### Row 8

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

- Key Biodiversity Areas

#### (11.4.1.4) Country/area

Select from:

- Portugal

#### (11.4.1.5) Name of the area important for biodiversity

Zona de Proteção Especial de Torre da Bolsa (PTZPE0059)

#### (11.4.1.6) Proximity

Select from:

Overlap

#### (11.4.1.7) Area of overlap (hectares)

15.4

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Restoration

environmental training

Physical controls

Abatement controls

Operational controls

Biodiversity offsets

Other, please specify :Raising awareness to preserve fauna and flora through

### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.*

## Row 9

### (11.4.1.2) Types of area important for biodiversity

Select all that apply

Key Biodiversity Areas

### (11.4.1.4) Country/area

Select from:

Portugal

### (11.4.1.5) Name of the area important for biodiversity

Sítio de Importância Comunitária de Caia (SIC PTCON0030)

### (11.4.1.6) Proximity

Select from:

- Overlap

#### (11.4.1.7) Area of overlap (hectares)

17.96

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration
- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets
- Other, please specify :Raising awareness to preserve fauna and flora through environmental training

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include*



habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: *Actions to Protect Fauna:* - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure redesigns to prevent electrocution. *Actions to Protect Flora:* - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. *Actions to Protect Habitats:* - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.

## Row 10

### (11.4.1.2) Types of area important for biodiversity

Select all that apply

Other areas important for biodiversity

### (11.4.1.4) Country/area

Select from:

Portugal

### (11.4.1.5) Name of the area important for biodiversity

*Important Bird Áreas - Torre de Bolsa*

### (11.4.1.6) Proximity

Select from:

Overlap

### (11.4.1.7) Area of overlap (hectares)

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*Near these places, we have developed activities in our line of work, directly related to construction. Sacyr's activities include the construction and maintenance of roads, as well as the operation and maintenance of desalination plants. In addition, integrated water cycle management tasks are carried out, which not only take into consideration the conservation of the integrity of biodiversity areas but also a second objective of water conservation in water-stressed areas.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

#### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Restoration  Other, please specify :Raising awareness to preserve fauna and flora through  
**environmental training**
- Physical controls
- Abatement controls
- Operational controls
- Biodiversity offsets

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Aware of the potential environmental impacts from Sacyr's activities, we developed a methodology to identify key ecosystem services, assign monitoring KPIs to each, and quantify the natural capital balance. This approach helps us assess and mitigate our impact more effectively. The most significant impacts identified include habitat alteration, effects on fauna and flora, and loss of vegetation cover. These conservation plans are tailored to each country's regulations and involve various measures: Actions to Protect Fauna: - Mitigating wildlife accidents by implementing environmental awareness campaigns, signposting risks, and documenting incidents. - Following species monitoring programs and implementing wildlife rescue and relocation plans, including sightings, controlled disturbances, and marine community monitoring. - Maintaining wildlife crossings and monitoring their usage. - Scheduling activities outside breeding periods to prevent reproductive disruptions, with biological stoppage protocols for threatened species and post-construction nesting area reviews. - Providing environmental training to raise awareness of fauna and flora preservation. - Installing environmental signs to reduce wildlife collisions, incorporating early warning systems, landscape modifications, and infrastructure*

*redesigns to prevent electrocution. Actions to Protect Flora: - Transplanting and relocating flora to combat destruction. - Establishing plant nurseries to restore vegetation cover. Actions to Protect Habitats: - Assessing the impact of accidental discharges on protected habitats through water quality analysis and monitoring of aquatic ecosystems. - Rehabilitating traditional rural buildings and installing nest boxes to mitigate habitat destruction from reservoir creation, with ongoing monitoring of restoration efforts. - Conducting species and habitat monitoring prior to operations to understand the initial state and minimize biodiversity loss. - Running awareness campaigns and implementing preventive measures to protect biodiversity and water resources, continuously monitoring water quality to mitigate potential impacts. By integrating these measures into our operations, Sacyr aims to preserve natural capital and reduce environmental harm across its projects.*

*[Add row]*

## C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

### Row 1

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Water

#### (13.1.1.2) Disclosure module and data verified and/or assured

##### Governance

Environmental policies

#### (13.1.1.3) Verification/assurance standard

## General standards

- ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Sacyr requests a third party to carry out a verification of the data included in the integrated sustainability report with a limited assurance scope according to the ISAE 3000 and GRI guidelines, which includes governance aspects such as environmental policies.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*3 - Water Policy.pdf*

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

#### Environmental performance – Climate change

- Electricity/Steam/Heat/Cooling consumption

### (13.1.1.3) Verification/assurance standard

## General standards

- ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*The energy consumption figures go through a verification process and is published on Sacyr's Annual Report (pg 130), which is entirely verified by a third-party entity following the ISAE3000 Standard.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Assurance ISAE 3000 ISR 12.31.2023\_Sacyr.pdf*

## Row 3

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

#### **Environmental performance – Climate change**

Target-setting methodology

### (13.1.1.3) Verification/assurance standard

#### **General standards**

ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*The validated Science-Based target we established in 2021 is detailed together with our performance against it in our annual report (pg 24), and goes through a verification process which is entirely verified by a third-party entity following the ISAE3000 Standard.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Assurance ISAE 3000 ISR 12.31.2023\_Sacyr.pdf*

## Row 4

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

#### Identification, assessment, and management of dependencies, impacts, risks, and opportunities

Identification, assessment, and management processes

### (13.1.1.3) Verification/assurance standard

#### General standards

ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*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 (6.2.3.2 Adaptation, analyzing risks and opportunities – page 126), which is entirely verified by a third-party entity following the ISAE3000 Standard.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Assurance ISAE 3000 ISR 12.31.2023\_Sacyr.pdf*

## Row 5

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Water

### (13.1.1.2) Disclosure module and data verified and/or assured

## Environmental performance – Water security

- Water discharges– total volumes

### (13.1.1.3) Verification/assurance standard

#### General standards

- ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Sacyr requests a third party to carry out a verification of the data included in the integrated sustainability report with a limited assurance scope according to the ISAE 3000 and GRI guidelines, which includes the withdrawals and discharge volumes reported to CDP.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Assurance ISAE 3000 ISR 12.31.2023\_Sacyr.pdf*

## Row 6

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- Water

### (13.1.1.2) Disclosure module and data verified and/or assured

## Environmental performance – Water security

- Water consumption– total volume

### (13.1.1.3) Verification/assurance standard



## Water-related standards

- Other water verification standard, please specify :ISO 14046

### (13.1.1.4) Further details of the third-party verification/assurance process

*Sacyr requests a third party to carry out a verification of the inventory data included in the water footprint of 2023 with a limited assurance scope according to the ISO 14046.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*240611 Informe HA Sacyr2023 v2\_rev DCMAE.pdf*

## Row 7

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

#### Environmental performance – Climate change

- Year on year change in emissions intensity (Scope 1 and 2)

### (13.1.1.3) Verification/assurance standard

#### General standards

- ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Sacyr's emissions intensity ratio (comparable year on year) is published on Sacyr's Annual Integrated Sustainability Report 2023 (pg 132), which is entirely verified by a third-party entity following the ISAE3000 Standard. The financial figure that allows to obtain this intensity ratio is also assured by a third-party.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Integrated Sustainability Report\_Sacyr\_2023.pdf*

[Add row]

**(13.2) 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.**

	Additional information
	<i>Not applicable.</i>

[Fixed row]

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

#### (13.3.1) Job title

*COO of Sacyr, General Corporate Manager*

#### (13.3.2) Corresponding job category

Select from:

Chief Operating Officer (COO)

[Fixed row]

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

Select from:

Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

