



COMSA
CORPORACIÓN

SUSTAINABILITY REPORT 2025 SUMMARY


COMSA
CORPORACIÓN

OUR COMMITMENT TO SUSTAINABILITY

Responsible strategy

We conceive of sustainability as a strategic lever to **generate value** and maximize our **positive impact on society and the environment**, integrating ethical, social and environmental principles into all our relationships.

In 2025, we conducted a new **double materiality assesment**, aligned with the EFRAG¹ guidelines, identifying the key IROs² that will shape the roadmap for our **2026-2030 Sustainability Strategy**. This reinforces our commitment to the construction and engineering sector as a key driver of the transition towards the **2030 Agenda** goals.

Pioneers in obtaining certification:



CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

Sectoral contribution



Decarbonization of society and contribution to the energy transition, through energy efficiency and the promotion of renewable energies.

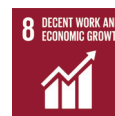


Boosting economic and social development through the construction and renovation of more innovative, efficient, and resilient infrastructure thanks to the use of technology.



Increase in the quality of life for people in smart and sustainable cities through optimized resource use and clean mobility, to reduce the impact on the environment.

Direct contribution



Environmental field: reducing pressure on the environment through responsible resource management, circular economy and climate action, along with the protection of biodiversity.

People field: well-being, occupational health and safety, along with talent development and the promotion of diversity and inclusion, as guarantees of quality work environments.



Alliances for a common goal

To achieve greater progress, alliances are essential. One of the most significant in terms of sustainability is our adherence to the United Nations Global Compact³, through which we participate in various initiatives, most notably the first Construction and Engineering Working Group in Spain.



WE SUPPORT THE GLOBAL COMPACT

¹ EFRAG (European Financial Reporting Advisory Group): Technical body that advises the European Commission in the development of sustainability standards.

² IROs: Impacts, risks and opportunities.

³ Global Compact: Leading global initiative in corporate sustainability, driven by the United Nations.



OUR COMMITMENT TO SUSTAINABILITY

Ethics, integrity and compliance

- Compliance Model articulated based on the Code of Ethics and the Criminal and Anti-Bribery Compliance Policy, as well as the protocols and policies that develop them.
- Periodic training and awareness of the staff to reinforce the culture of compliance in the organisation.
- Universal access complaints channel with a guarantee of confidentiality, fair treatment, non-retaliation and anonymity.
- Implementation of the Information Security Management System in accordance with ISO 27001 and the National Security Scheme (ENS) in the Group, certified for COMSA Industrial.



Commitment to zero tolerance in situations of corruption and bribery. The Compliance Model has been adapted to the requirements of ISO 37001 and COMSA Industrial has been certified.

Social Contribution

Prioritizing long-term strategic alliances focused on developing actions that meet the specific needs of each territory.

• Ambassadors for Sustainability

Since the program's creation, various **social and environmental initiative** have been implemented alongside with local entities, with the aim of putting sustainability at the service of **territory's needs**.



Thanks to the **contribution of the staff and the company**, the sixth edition of the Solidarity Payroll Program has financed 448 family shelters, offering immediate support to more than 2,200 people in vulnerable situations.

Company values



Global Vision



Results orientated



Excellence and initiative



Client focus



Human team



Innovation and technology

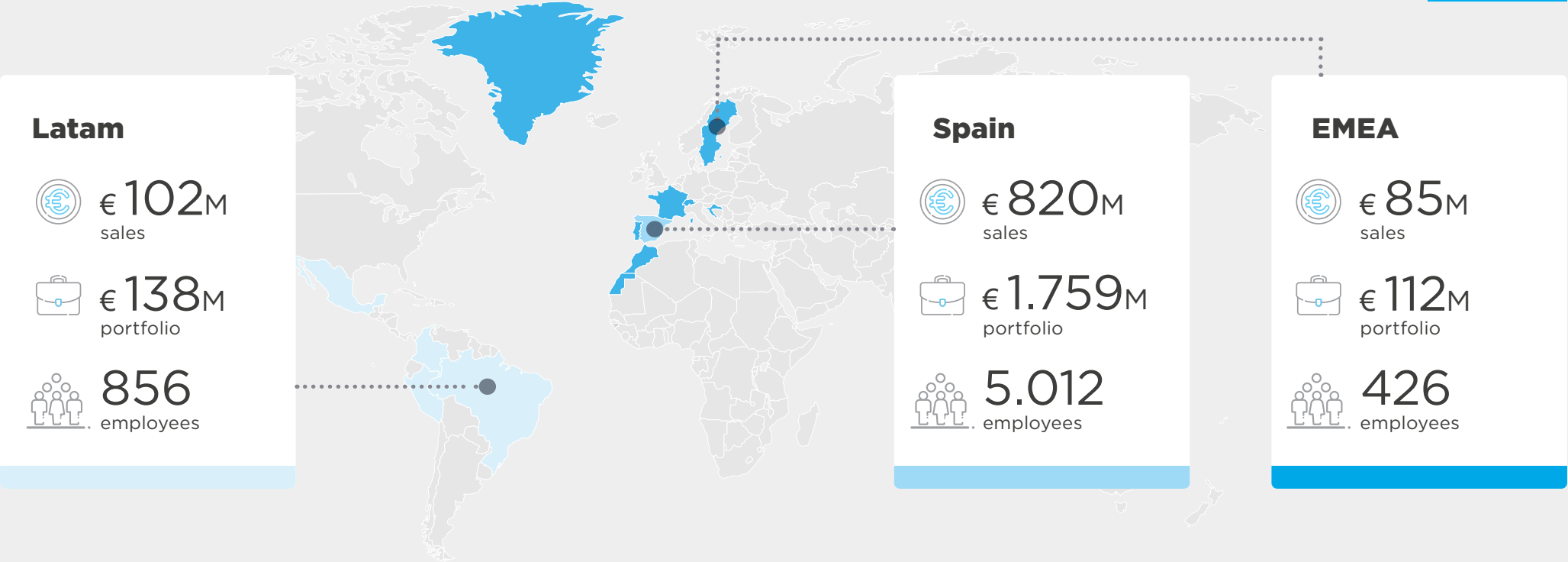


Responsibility



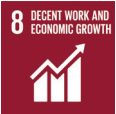
MAIN FIGURES IN 2025¹

+11
countries



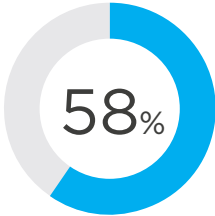
SUPPLIERS

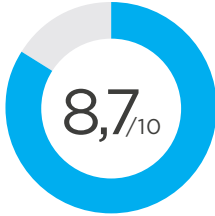
 **+ €655M**
distributed among **14.500** suppliers

 **94% of purchases are made from local suppliers,** contributing to generating value in the territory.

SUPPLIERS CUSTOMER SATISFACTION

 **299**
surveys sent

 **58%**
percentage of replies

 **8,7/10**
customer rating

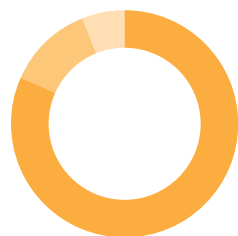


¹ Consolidated figures of the Group as of December 31, 2025.

THE HUMAN TEAM

People represent the most valuable asset of COMSA Corporación. For this reason, the Group ensures a safe, diverse and quality work environment that promotes their personal and professional development.

HUMAN CAPITAL



6.294
Direct employees¹

80% Spain
14% LATAM
6% EMEA



18%
Women



82%
Men



96%
of high positions
of local origin

**Bet on stable
employment**



87%
indefinite contracts
(18% more than 2020)



Members of the Global Compact's²
Target Gender Equality since the
first edition.



Signatories of the **European Charter
for Diversity**: increased hiring of
diverse groups and development of
various awareness- raising activities
throughout the year.

TRAINING



Training investment

€1.393.112



Total hours of training

106.952 h

Classroom &
e-learning

HEALTH AND SAFETY

Prevention

Training is the fundamental
pillar to guarantee the
prevention of occupational
risks.

For this reason, in **2025
more than 19,800 hours** of
training in prevention have
been given, 19% of the total
training.

Global accident rate



Frequency

-26,22%
compared to 2024
(Number of accidents per
million hours worked)



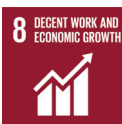
Severity

-16,45%
compared to 2024
(Lost workdays per
thousand hours worked)



Incidence

-25,71%
compared to 2024
(Number of accidents per
thousand workers)



**Increased technical and cross-functional
training**, as well as the deployment of
individual **development and succession
plans** for key positions.



Thanks to the development of the actions included in the **Strategic Prevention Plan
2024-2026, UNØ Plan**, significant incidents (high potential incidents) have been reduced
by 41% compared to 2023.

¹ Consolidated Group workforce as of December 31, 2025.

² Global Compact: Leading global initiative in corporate sustainability, driven by the United Nations.

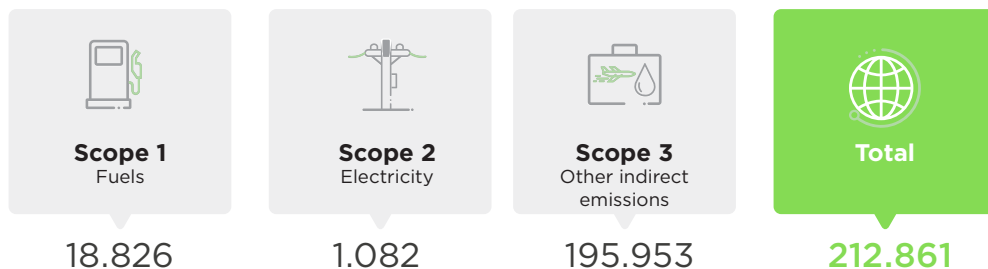
ENVIRONMENT

Respect for the environment, minimising environmental impact and adequate use of resources are basic principles in COMSA Corporación's sustainability strategy.



CLIMATE CHANGE

Group emissions (Tn CO₂ eq)



- Contribution to **renewable energy production** through the management and maintenance of parks.
- Obtaining the “**Calculo+Reduzco+Compenso**” seal¹ in the MITECO² Carbon Footprint Registry.

CIRCULAR ECONOMY

Waste management



337.653 T
25% soils

Revalorization of materials



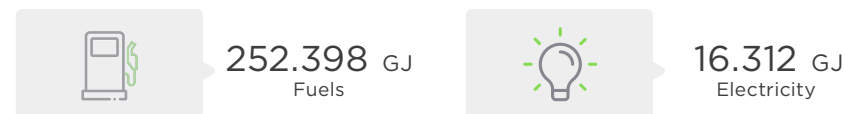
92%
of managed waste is recovered



Prioritization of **internal recovery**, application of the **Zero Waste methodology** in construction works and **Zero Waste certification** in the Barcelona offices (revalorization of 95% of waste).

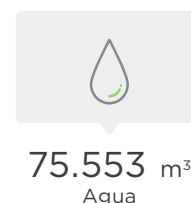
USE OF RESOURCES

Energy consumption



27% of the electricity consumed by the Group has been from **renewable sources**.

Water consumption



- Consumption occurs primarily during project execution and indirectly through the supply chain.
- 96% of the impact on resource availability occurs during the manufacturing of materials and components used in construction projects, facilities, and centers.
- 99% of the impact on water pollution (eutrophication and acidification) is due to indirect impacts.



Calculation and certification of the **water footprint** for the Group's main businesses in accordance with the international standard ISO 14046.

BIODIVERSITY AND NATURAL CAPITAL



Members of the **Pact for Biodiversity and Natural Capital in Spain and of the Taskforce on Nature-related Financial Disclosures (TNFD)** at the international level. Beyond demonstrating an interest in environmental protection, these memberships accelerate the development of initiatives.

¹ Calculo+Reduzco+Compenso seal: Official recognition of the calculation, reduction and compensation of emissions.

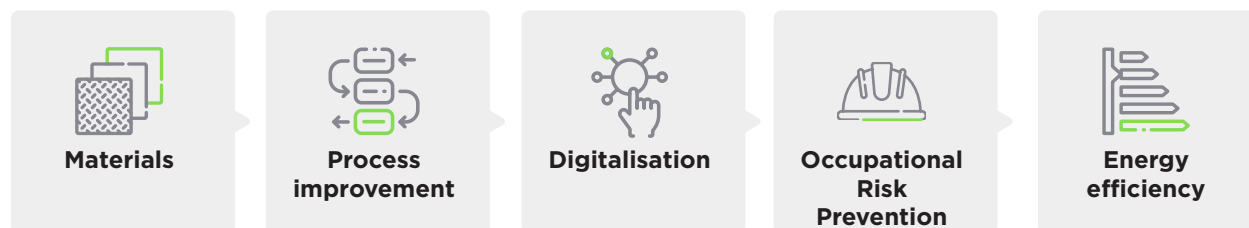
² MITECO: Ministry for Ecological Transition and the Demographic Challenge of the Government of Spain.

INNOVATION

We consider innovation a differential factor with high added value for our stakeholders. For this, we integrate it as one of the fundamental pillars of our business culture and our corporate values



STRATEGIC LINES



in 2025, an investment of € 5.4M has been maintained on R+D+i, allocated to a total of 24 projects.

DIGITAL CONSTRUCTION

- Digitization of on-site processes.
- Recording of georeferenced 360° images.



29
BIM projects
in 2025

BIM: Build before you build

The BIM methodology is based on generating virtual models of projects, allowing:

- Advance decision-making before project execution.
- Optimize on-site management and increase efficiency through the use of data.
- Greater control of real-time deadlines.



Development of the **COMSA BIM application**, generating new tools and automation for BIM project management, improving user productivity.





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