Sustainability Report

2025

cme

Grupo procme

José Reis Costa
CEO OF GRUPO PROCME

Message from the Chairman

This report has been prepared in accordance with international best reporting practices and aims to provide a transparent and objective overview of the impact of our operations.

The technical infrastructure and special facilities sector is undergoing a period of profound transformation, driven by the energy transition, digitalisation and the growing demand for more efficient, safe and sustainable solutions. In this context, we reaffirm our commitment to leading by example, integrating sustainability as a strategic pillar of our business model.

Over the past year, we have strengthened our efforts in three key areas: the environment, people and governance.

In the environmental sphere, we invest in technologies and methodologies that reduce consumption, minimise waste and promote energy efficiency in the construction projects and services we provide. We believe that the construction of modern infrastructure must be compatible with the preservation of natural resources and the mitigation of environmental impacts.

In the social sphere, we have continued to value our teams, who are the driving force behind the company. We have invested in specialised technical training, health and safety at work, and the creation of conditions that promote professional development and well-being. At the same time, we have strengthened our relationships with clients, suppliers and communities, aware that our impact extends far beyond the projects we deliver.

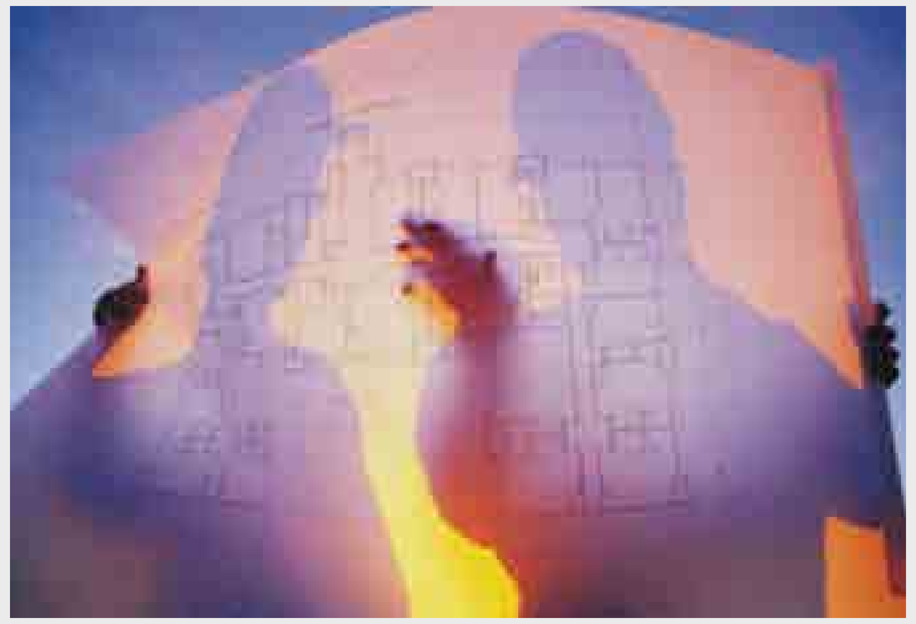
In terms of governance, we have consolidated ethical and transparent practices aligned with international standards of corporate responsibility. The robustness of our processes, risk management and integrity in our operations are fundamental elements in ensuring the trust of our stakeholders and the long-term sustainability of the business.

This report reflects the progress we have made, but above all the ambition that guides us: to build infrastructure that creates economic, social and environmental value, contributing to a more resilient and sustainable future.

We know that the challenges are demanding, but it is precisely in these challenges that we find opportunities to innovate, evolve and strengthen our role in the sector.

We would like to thank all our employees, customers, partners and shareholders for their trust and ongoing support. We will continue to work with determination to ensure that sustainability is an integral part of our identity and of the positive impact we wish to have on the region and society.

CONTENTS



01

GENERAL INFORMATION (B1)

1.1
ABOUT THE REPORT

This Sustainability Report has been prepared in accordance with the *European Financial Reporting Advisory Group* (EFRAG) Voluntary Sustainability Standard for SMEs (VSME), adopting the *Basic* Module and the *Comprehensive* Module, and incorporates practices aligned with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), particularly regarding the assessment of double materiality. Some additional information has been included in the disclosures where it was considered important to provide a more complete overview.

The report has been prepared on a consolidated basis, with the same scope as the financial statements, covering the operations of CME - Construção e Manutenção Electromecânica, SA (CME) and its branches.

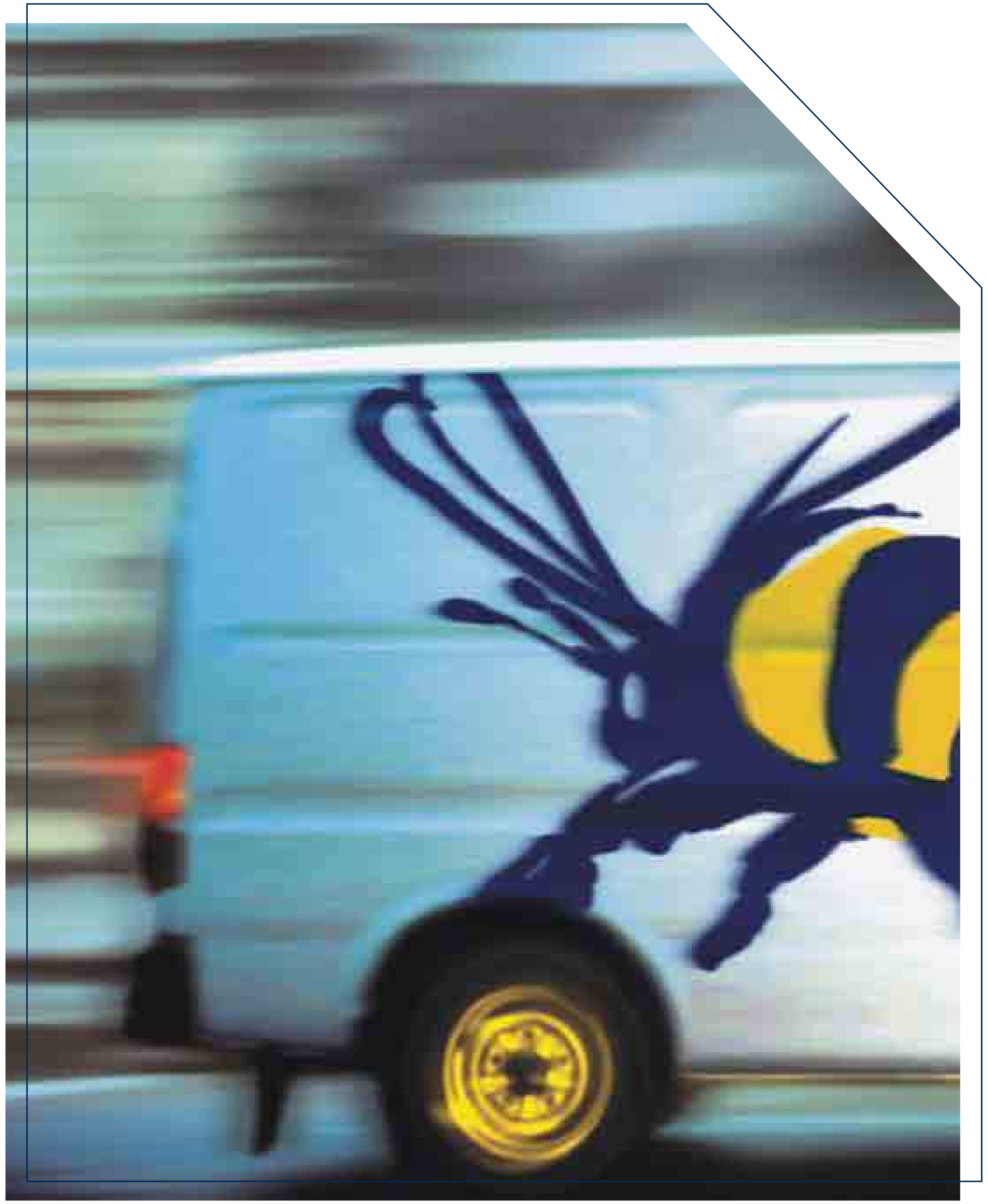
The sustainability report covers the company's value chain, including the Impacts, Risks and Opportunities (IRO) identified in its own operations, as well as upstream and downstream activities. The time horizons considered for the reporting period are aligned with those used in the financial statements (short-term, medium-term and long-term).

Throughout the report, the assumptions and estimates used to derive non-financial indicators are presented, with explicit reference to the format and methodology used, ensuring alignment with the reporting framework.

The CME adopts a proportionate and evidence-based approach to the disclosure of information under the VSME, which is voluntary and does not require the mandatory public disclosure of specific indicators. This provides flexibility to companies, allowing them to select only information that is relevant and proportionate to their operational reality, as well as data they can reliably control, thereby avoiding excessive or out-of-context requirements.

The standard recognises the need to protect sensitive data, ensuring that companies are not obliged to disclose information that could affect their competitiveness or be misused by third parties, whilst also allowing them to limit reporting to relevant information under the organisation's control, or to implement it in phases and disclose it at an appropriate level of detail.

Given that: i) Aggregate indicators of workplace accidents can be misinterpreted without context, particularly in companies with multiple activities, clients and varying levels of risk; ii) All workplace accidents are reported to the relevant authorities and clients under the respective contracts, in full compliance with regulatory and contractual obligations; CME has chosen not to publicly disclose the total number of workplace accidents. CME will continue to monitor, manage and improve its Occupational Health and Safety performance, ensuring transparency towards the relevant authorities and partners, whilst maintaining the confidentiality of indicators whose public disclosure is not required and which may be subject to misinterpretation.



1.2

ABOUT THE ORGANISATION

CME: Public Limited Company [Tax ID: 501369295] Branch: CME Cabo Verde: Sole Proprietorship [Tax ID: 257593020]			
€187.128 million **Turnover**	**199.927 M€** **Balance Sheet**	**1429 Colaboradores** *(headcount)*	NACE: **43.21/43.22** **(CAE 43210)**

SITE	ADDRESS	COUNTRY	COORDINATES
Head Office	Lagoas Park, Building 11, Floor 0 2740-270 Porto Salvo	Portugal	38.71298, -9.30992
Aveiro Branch	Rua 5, Plot A, Lt B 8, Zona Industrial da Mota 3830-527 Gafanha da Encarnação	Portugal	40.607616, -8.720203
Braga Branch	Celeirós Industrial Park, Travessa dos Prados, 11 and 12 4705-827 Aveleda, Braga	Portugal	41.516114, -8.463237
Carnaxide Branch	Praceta das Fábricas, 5 2790-064 Carnaxide	Portugal	38.72127, -9.23255
Funchal Branch	Caminho Novo de Santana 4 9020-102 Funchal	Portugal	32.66567, -16.93108
Leiria Branch	Praceta Artur Portela 2 2400-103 Leiria	Portugal	39.74661, -8.81447
Loulé Branch	Centro Empresarial Zona Nascente, Lt 1A 8100-272 Loulé	Portugal	37.126111, -8.041111
Training Academy	Casal de Ermio Industrial Area, 3200-010 Casal de Ermio - Lousã	Portugal	40.1549, -8.2438
Paio Pires Branch	Rua Vale da Cucena 15-C, Foros da Catrapona 2840-132 Aldeia de Paio Pires	Portugal	38.603321, -9.077853
Seixezelo Branch	Rua Ernesto Gonçalves, 310, Lugar da Feiteira 4416-933 Seixezelo - Vila Nova de Gaia	Portugal	41.0376, -8.5579
Cabo Verde Branch	Building Lua Nova, 1º Esq. Achada de Sto. António, Cidade da Praia, Cabo Verde	Cape Verde	14.9315, -23.5125

NOTE: The activity of the Cape Verde branch is identical to that of CME in Portugal, justifying the harmonised use of NACE 43.21/43.22, derived from its CAE 43210.

1.3

CERTIFICATIONS AND LABELS RELATED TO SUSTAINABILITY

CERTIFICATIONS

SCOPE	STANDARD	CERTIFICATION BODY	VALIDITY
CME (Portugal)	ISO 22301 – Business Continuity Management System *	EiC	8/11/2027
	ISO 9001 – Quality Management System	SGS	2/11/2027
	ISO 45001 – Occupational Health and Safety Management System	SGS	2/11/2027
	ISO 14001 – Environmental Management System	SGS	2/11/2027
	ISO 37001 – Anti-Bribery Management System	AENOR	29/3/2026 **

CERTIFICATES

SCOPE	PLATAFORM	AWARD DATE	SCORE
CME (Portugal)	**Ecovadis ESG Rating**	**September 2025**	**Silver Medal** **Score:** 75/100 points, 92nd percentile (indicating that we are among the top 15% of companies assessed by EcoVadis)

COMMITMENTS

SCOPE	ORGANISATION	DESCRIPTION	YEAR OF ACCESSION
PROCME GROUP	ONU	Signatories to the **United Nations Global Compact**	2021
	BCSD Portugal	Members and Signatories of the **Charter of Principles**	2008
		Joining **Act4Nature Portugal** initiative	2022
	APPDI	• Signatories to the Portuguese **Charter for Diversity** • Partner Organisation of the **Engineers for a Day initiative** • Signatories to the **Alliance for Equality in ICT commitment**	2021
	GCNP e APEE	Membership of the **Portuguese Platform for Integrity**	2023

*) Limited to the scope of "Design, construction and maintenance of low, medium and high-voltage electrical infrastructure".
**) Renewal audit carried out in March 2026, pending new certificate.

02

STRATEGY: BUSINESS MODEL, VALUE CHAIN AND SUSTAINABILITY (C1)

2.1

BUSINESS MODEL

Established in 1983, CME operates in the field of engineering services, contributing to the development of key sectors of the economy, namely infrastructure and energy, which are crucial to the social and economic progress of the countries in which it operates.

We are a highly qualified, multidisciplinary team, ready to design and develop innovative integrated projects across all the sectors in which we operate, meeting the highest of all our clients.

The services provided include design, construction and maintenance within the following areas of activity: Energy; Electricity; Renewable Energy; Industrial Installations; Maintenance; Specialised Technical Installations; Smart Cities and Electric Mobility; Industrial Intralogistics; Gas; Telecommunications; UAVs; Geographic Information Systems; Water, Sanitation and the Environment.

Our main clients are public and private entities operating in these sectors (B2C), but in some niche markets we also operate on a B2B model (e.g. in Electric Mobility, specifically with the design, installation and maintenance of chargers for electric vehicles).

MISSION

The ProCME Group's mission is to create value for shareholders, satisfy customers and employees, and contribute to the economic and social balance of the countries in which it operates.

VISION

The ProCME Group's vision is to lead the engineering market in the design, construction and operation of facilities and infrastructure.

VALUES

The values upheld by the ProCME Group are: leadership, integrity, professionalism and respect.

2.2
VALUE CHAIN

2.3 SUSTAINABILITY STRATEGY

2.3.1 Stakeholder Engagement

Our stakeholder engagement policy reflects our commitment to ongoing dialogue with stakeholders, striving to understand their positions, concerns and expectations, and contributing to our strategic decisions and day-to-day operations. The approach to stakeholder engagement varies depending on the group, as shown in the table.

The views and interests of stakeholders regarding sustainability issues, including information on impacts, are analysed by the Steering Committee (SC) at its regular meetings; at least once a year, the Board of Directors (BoD) is informed of the results of this analysis, so that this information can be taken into account in the development of the strategy and business model.

STAKEHOLDERS	ENGAGEMENT		
	PURPOSE	MECHANISMS	EXAMPLES OF RESULTS
Shareholders	· Understanding shareholder concerns and addressing related issues. · Discuss performance, risk management and strategic direction.	Board meetings, periodic reports, management report, ESG ratings.	Defining strategies and action plans to improve ESG performance.
Clients	· Understand the customer's concerns and address the associated issues. · Ensure that the customer's needs and expectations are met and the continuity of critical business processes.	Participation in qualification/consultation processes, Contracts, Meetings and events, Customer helpline, Website and Newsletter, Satisfaction Surveys, Complaints Channel, Due Diligence.	Improvement initiatives to ensure the fulfilment of expectations and the continuity of critical business processes.
Employees	· Understand employees' perceptions and identify suggestions for improvement. · Raise awareness of internal policies and defined strategies. · Contribute to a safe, healthy and sustainable working environment. · Attract and retain talent.	Meetings, Health and Safety Committees, Training and information sessions, Website, portal and newsletter, Consultations/surveys, Pastoral Care Plan, Text message alerts, Commemorative events, Code of Ethics, SA8000 employee representative, Whistleblowing channel.	Initiatives and improvement measures relating to working conditions and employee wellbeing.
Subcontractors	· Ensure compliance with the Code of Conduct for Business Partners (Commitment to Regulatory Compliance). · Protect the human and labour rights of workers and promote healthy and respectful working environments. · Decarbonise the value chain and promote circularity. · Understanding the needs and concerns of subcontractors.	Market consultations, Contracts, Meetings, Training and information initiatives, Audits, Website and Newsletter, Pastoral Plan, Code of Conduct for Business Partners, Whistleblowing Channel, Due Diligence.	Improvement measures to ensure compliance with the Conduct for Business Partners (Commitment to Regulatory Compliance).
Suppliers	· Ensure compliance with the Code of Conduct for Business Partners (Commitment to Regulatory Compliance). · Protect the human and labour rights of workers and promote healthy and respectful working environments. · Decarbonise the value chain and promote circularity. · Understand suppliers' needs and concerns.	Market consultations, Contracts, Meetings, Information, Audits, Website and newsletter, Code of Conduct for Business Partners, Whistleblowing Channel, Due Diligence.	Improvement measures to ensure compliance with the Code of Conduct for Business Partners (Commitment to Regulatory Compliance).
Official Bodies / Regulators / Public Administration	Ensuring compliance with laws and regulations.	Statistical reports, Participation in administrative processes/procedures, Website.	Adjustments and improvement measures to ensure updating of and compliance with laws and regulations.
Community	· Addressing community concerns, issues and feedback. · Ensure the continuity of critical business processes (essential community services).	Customer Helpline, Website, Visits, or service points, Whistleblowing Channel and other complaint mechanisms.	· Support for local projects aimed at job creation, social development and environmental conservation. · Improvement measures to ensure the continuity of critical business processes.
Financial Institutions	Understanding the institutions' concerns and addressing the associated issues.	Contracts, Website, Information Disclosure, Management Report, ESG Ratings.	Action plans to improve ESG performance.

2.3.1.1 Stakeholder Consultation for the purposes of the Double Materiality Assessment

As part of its double materiality assessment, CME conducted a structured stakeholder consultation in 2025 to gather external and internal views on the relevance of key ESG issues; the methodology and main findings are summarised below.

KEY FINDINGS

33 ESG topics were assessed, covering the environment, own employees, the value chain, communities, consumers and governance. The responses were distributed as follows: 56.8% High, 29.2% Medium, 11.0% Low and 3.0% No Opinion. The most highly rated themes include Occupational Health and Safety, Transparency, Equity, Cybersecurity and Environmental Responsibility.

PARTICIPATION AND REPRESENTATIVENESS

A total of 61 valid responses were received, with the following participation rates (by stakeholder group): Employees 2.43%, Customers 66.67%, Subcontractors 7.77% and Suppliers 71.43%. Although the internal participation rate is low, the high participation of external stakeholders ensures robustness for materiality purposes, particularly in the categories most exposed to the impacts of the value chain.

METHODOLOGY AND SURVEY POPULATION

The consultation was conducted via a structured questionnaire (MS Forms), using a qualitative scale of Low/Medium/High, with an optional field for feedback. Four stakeholder groups participated: Employees, Customers, Subcontractors and Suppliers. Data collection took place between October and November 2025.

LIMITATIONS AND CONSIDERATIONS

A number of biases were identified, notably the low internal response rate, selection bias due to the economic volume criterion, and the treatment of ‘Don’t know’ responses. Nevertheless, the overall quality of the information is considered adequate, and mitigation and triangulation strategies with internal sources.

SUMMARY OF THE PRIORITIES IDENTIFIED

Priority themes emerged from the qualitative analysis, along with recommended actions: strengthening communication on progression and criteria, intensifying OHS monitoring, analysing pay equity, improving the working environment, strengthening cybersecurity (in integration with the Business Continuity Management System), promoting social support and circular economy initiatives.

2.3.2 Materiality Assessment

METHODOLOGICAL FRAMEWORK

The process for assessing sustainability issues has been reviewed and formalised, adopting a structured dual materiality approach in line with the best practices set out in the CSRD and the ESRS, even though the company is not subject to these legal obligations.

OBJECTIVE AND SCOPE OF THE DUAL MATERIALITY ASSESSMENT

The dual materiality assessment aimed to:

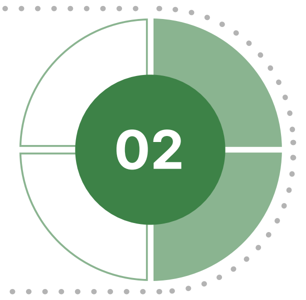
- To identify and prioritise ESG issues relevant to CME.
- To assess, in an integrated manner, the impacts of CME's activities on society and the environment *(impact materiality)*.
- To assess the financial risks and opportunities associated with these issues *(financial materiality)*.
- To support the selection of disclosures and indicators included in the report, in accordance with the principle of materiality set out in the VSME.

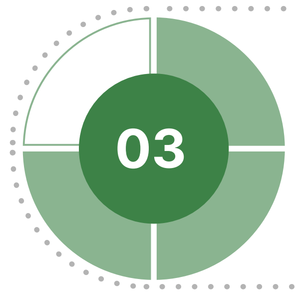
The scope of the assessment covered CME's own operations, the upstream and downstream value chain, as described in Chapter 2, and the short-, medium- and long-term time horizons.

STAGES OF THE MATERIALITY ASSESSMENT

Inventory
The Human Capital and Sustainability Directorate (DCHS), based on EFRAG standards (themes, sub-themes and sub-sub-themes), risk assessments and contextual analysis of the management systems, compiles an inventory of Impacts, Risks and Opportunities (IRO) to be considered for the year under review.

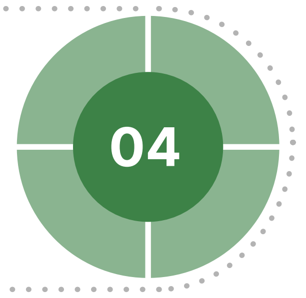
Assessment
The DCHS gathers the necessary information from the relevant departments (Finance Department, Management Control Department, Administrative Management Department, Procurement and Resource Management Department) to assess materiality in accordance with the defined criteria. All information is compiled in the Materiality Assessment Matrix.





Validation Workshop
A workshop is held with the Executive Committee to analyse the Materiality Assessment Matrix compiled by the DCHS, with any resulting changes, improvements or suggestions incorporated into it.

Approval
At the end of the workshop, the final version of the Materiality Assessment Matrix is approved by the Board.



IDENTIFICATION OF ESG ISSUES AND INVENTORY OF IROs

The process began with the identification of a broad range of environmental, social and governance issues, based on VSME's list of sustainability themes, their alignment with thematic ESRS and the SDGs, CME's operational history, risks and legal obligations, the sectoral context of the areas of activity in which we operate, and the internal context resulting from risk assessments carried out within the framework of the Management Systems.

For each issue, Impacts (positive and negative, actual or potential), financial Risks and opportunities for value creation were identified, consolidating an inventory of Impacts, Risks and Opportunities (IRO) used as the basis for assessment.

EVALUATION METHODOLOGY AND SCORING CRITERIA

Impact materiality: The identified impacts were assessed according to criteria consistent with the ESRS, namely: Severity or Scope (S), Scale/Frequency (F), Reversibility/Detection for negative impacts (R); Probability of occurrence (P). Each impact was scored on a scale of 1 (low) to 5 (high).

Financial materiality: Risks and opportunities were assessed based on the potential magnitude of the financial impact (G) and the probability of occurrence (P). The result was also expressed on a scale of 1 to 5.

Inclusion of Stakeholder Relevance (S criterion): In order to strengthen the social and relational aspects of the process, a specific Stakeholder Relevance (S) criterion has been included, drawing directly on the results of the consultation carried out in 2025.

CALCULATION OF THE FINAL SCORE

The final impact score was calculated according to the following logic:

Impact Score = Average *(G, E, R, S)* × *P*

where:
G — Severity
E — Scale/ Frequency
R — Reversibility/ Detection
S — Relevance to Stakeholders
P — Probability

A materiality threshold has been defined, above which issues are considered material for reporting purposes. In the case of a potential negative impact related to the "Social" issue, the severity of the impact takes precedence over its probability.

MATERIAL ISSUES

In 2025, environmental and social impacts, as well as sustainability-related financial risks and opportunities, were identified and assessed across a total of 120 IROs, of which 23 were assessed as material, comprising 8 positive impacts, 11 negative impacts and 4 risks. The overall result of our DMA is presented in the table below, aggregated by ESRS topic. Six ESRS topics are material to the organisation, two of which have dual materiality, i.e. material impacts and financial risks.

FINANCIAL MATERIALITY		MATERIALITY OF IMPACT: N MATERIAL	MATERIALITY OF IMPACT: MATERIAL
	MATERIAL	S4 Consumers and End Users (+/-; R)	S1 In-house workforce (+/-; R/O) S2 Value Chain Workers (+/-; R)
	N MATERIAL	E2 Pollution (-; R) E3 Water and Marine Resources (-) S3 Affected Communities (+/-; R)	E1 Climate Change (-; R/O) E4 Biodiversity and Ecosystems (-/+; R) ES Circular Economy (+/-; R/O) G1 Business Conduct (+; R;O)

KEY:

Dual materiality   Material   Non-material

\+ Positive impact   - Negative impact   R Risk   O Opportunity

This process represents a key contribution to transparency, strategic alignment and continuous improvement in CME's ESG performance and reporting.

LIST OF MATERIAL ISSUES

SDG	ESRS STANDARD (VSME) THEMES	SUB-THEMES	SUB-SUB-THEMES / DESCRIPTION	CATEGORY (I/R/O)	POSITIVE/NEGATIVE (FOR IMPACTS)	ACTUAL/POTENTIAL (FOR IMPACTS)	TIME HORIZON	VALUE CHAIN
13. Action on Climate Change	E1 Climate change	Mitigation of climate	Greenhouse gas emissions resulting from the use of internal combustion vehicles/ machinery.	Impact	Negative	Real	Short term	Value Chain
15. Life on Land	E4 Biodiversity and ecosystems	Factors directly impacting biodiversity loss	Contract work: Clearing/Cutting of vegetation; Inhibition of vegetation growth.	Impact	Negative	Real	Short-term	Value Chain
12. Responsible Consumption and Production	E5 Circular Economy	Waste	Non-hazardous waste generation.	Impact	Negative	Actual	Short term	Value Chain
8. Decent Work and Economic Growth	S1 Domestic labour	Conditions of work	Job security – Social protection: CME workers are covered through Social Protection measures.	Impact	Positive	Real	Short-term	Internal Operations
	S1 In-house workforce	Working conditions	Health and Safety – Existence of Substantial Risks inherent to the activities carried out, with the potential for workplace accidents.	Impact	Negative	Real	Short Term	Internal Operations
	S1 In-house workforce	Conditions of work	Health and Safety – Occurrence of Serious Accidents – costs, loss of business, reputational damage.	Risk	Not Applicable	Not applicable	Short Term	Internal Operations
10. Reduction of Inequalities	S1 In-house labour	Equal treatment and opportunities for all	Training and skills development - Difficulty in carrying out projects/operations due to a lack of skilled labour.	Risk	Not Applicable	Not applicable	Short Term	Internal Operations
8. Decent Work and Economic Growth	S1 In-house labour	Other related entitlements with labour	Child labour - Incidents related to child labour.	Impact	Negative	Potential	Short term	Internal Operations
	Internal labour	Other related entitlements with work	Forced labour - Incidents related to forced labour.	Impact	Negative	Potential	Short Term	Internal Operations
	S2 Workers in the value chain	Working conditions	Employment security Employment security – Social protection: workers in the value chain are covered by social protection schemes.	Impact	Positive	Real	Medium term	Amount
	S2 Workers in the value chain	Working conditions	Health and Safety – Existence of Substantial Risks inherent to the activities carried out, with the potential for workplace accidents to occur.	Impact	Negative	Real	Short term	Amount
	S2 Workers in the value chain	(Working) (conditions)	Health and Safety – Occurrence of Serious Accidents – costs, loss of business, reputational damage.	Risk	Not applicable	Not applicable	Short Term	Amount
	S2 Workers in the value chain	Other employment-related rights	Child labour – Incidents related to child labour.	Impact	Negative	Potential	Short term	Amount
	S2 Workers in the value chain	Other labour-related rights	Forced labour – Incidents related to forced labour.	Impact	Negative	Potential	Short Term	Amount
11. Cities and Sustainable Communities	S3 Affected Communities	Economic, social and cultural rights of communities	Safety-related impacts – Our activities may impact the health and safety of the community surrounding our construction sites.	Impact	Negative	Potential	Short term	Downstream
16. Peace, Justice and Effective Institutions	S4 Consumers and end users	Personal safety of consumers and/or end-users	Health and Safety – Our activities, in the event of errors in execution, pose risks to the health and safety of consumers/users.	Impact	Negative	Potential	Short-term	Downstream
	S4 Consumers and endusers	Personal safety of consumers and/or end users	Health and Safety – Our work, if carried out incorrectly, involves Civil Liability risks.	Risk	Not Applicable	Not Applicable	Short Term	Downstream
	G1 Business conduct	Corporate culture	Existence of a Corporate Compliance Programme.	Impact	Positive	Real	Short term	Global

LIST OF MATERIAL ISSUES

SDG	ESRS STANDARD (VSME) THEMES	SUB-THEMES	SUB-SUB-THEMES / DESCRIPTION	CATEGORY (I/R/O)	POSITIVE/NEGATIVE (FOR IMPACTS)	ACTUAL/POTENTIAL (FOR IMPACTS)	TIME HORIZON	VALUE CHAIN
9. Industry, Innovation and Infrastructure	G1 Business conduct	Corporate culture	Existence of a Business Continuity Management System, which seeks to ensure the continuity of critical activities, in particular those related to the provision of basic/ essential services to the community.	Impact	Positive	Real	Short-term	Global
16. Peace, Justice and Effective Institutions	G1 Business Conduct	Management of supplier relationships, including payment practices	Existence of a Sustainable Procurement Policy governing the management of the relationship with suppliers.	Impact	Positive	Actual	Short Term	Global
	G1 Business Conduct	Management of supplier relationships, including payment practices	The existence of a Code of Conduct, setting out mutual ethical and compliance commitments, is incorporated into all upstream contracts and, wherever possible, downstream.	Impact	Positive	Real	Short-term	Global
	G1 Business conduct	Management of supplier relationships, including payment practices	Compliance with agreed contractual terms.	Impact	Positive	Actual	Short term	Amount
	G1 Corporate Conduct	Corruption and Bribery	Existence of a Corporate Compliance Programme and ISO 37001 certification.	Impact	Positive	Real	Short Term	Global

This report will only cover material issues; therefore, issues E2 Pollution (B4) and E3 Water and Marine Resources (B6) will not be addressed.

The E5 Circular Economy (B7) topic is material only in relation to the "Waste" sub-topic. The component relating to resource use and material flows was not considered material, as it does not present significant impacts, risks or opportunities; therefore, the indicator "Flow of relevant material streams" is not reported, and only the indicators associated with waste management are disclosed, as these constitute the material aspect for the organisation.

Although the sub-theme "Third-Party Safety" under S3 – Affected Communities is considered material, the CME reports it under S4 – Consumers and End Users (personal safety of consumers and users), applying the principle of non-duplication and methodological consistency set out in the VSME, ensuring consistency in risk assessment and control measures, and avoiding double counting between social topics of an identical nature and management.

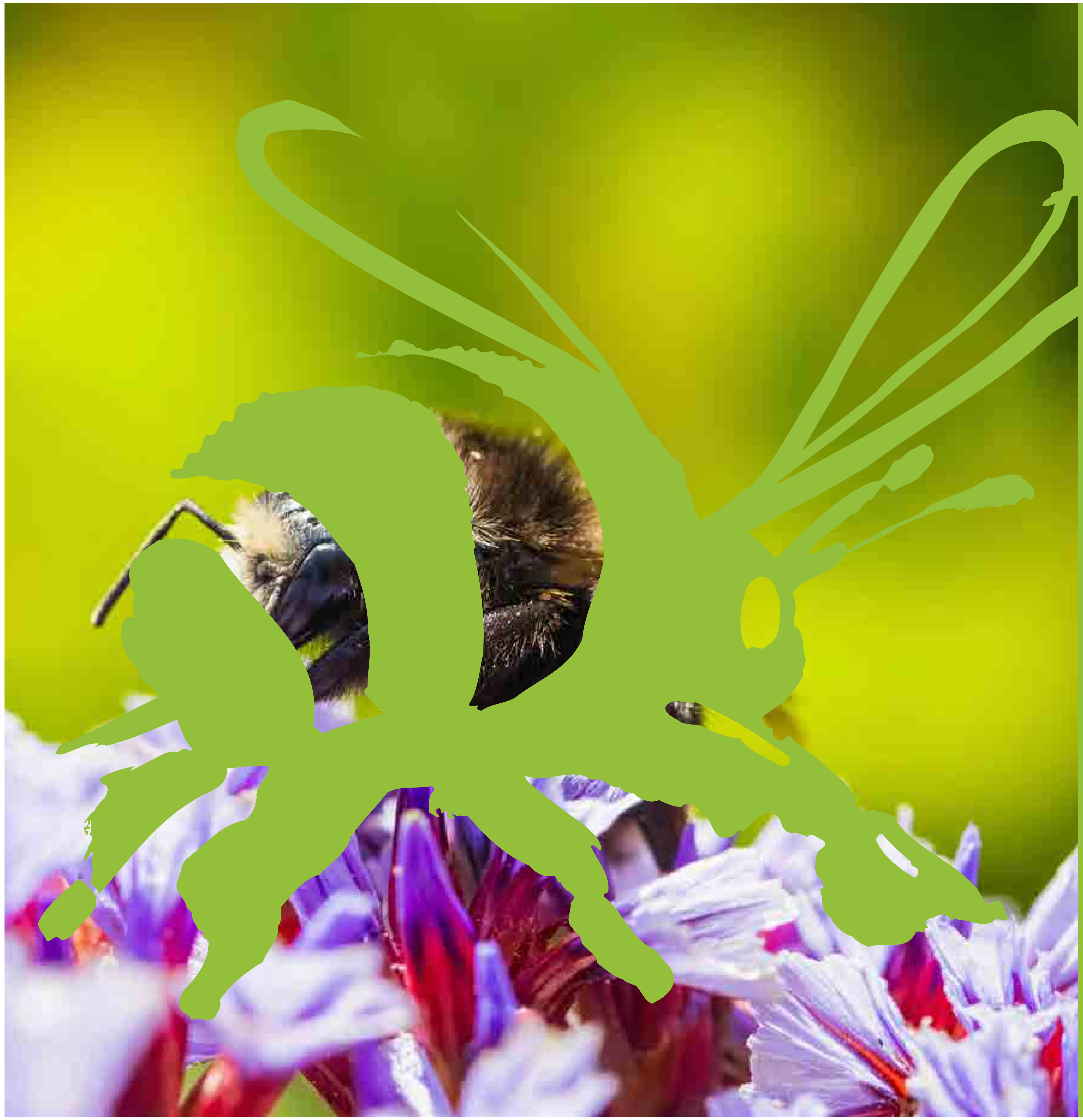
On the other hand, topics considered material but not specified in the VSME are included in *Chapter 7: Specific Topics.*

03

POLICIES, PRACTICES AND FUTURE INITIATIVES (B2+C2)

TOPIC		B2			C2			
ESRS	SDGs	Existing practices, policies or future initiatives [Yes/No]	Publicly available [Yes/No]	Targets set [Yes/No]	Description of practices, policies and related actions – Cross-cutting	Description of practices, policies and related actions – Specific	Specification of future initiatives or targets	Resp.
E1 - Climate Change	7,9, 13	Yes	Yes	Yes	• Code from Ethics (rev. July 2018). • Integrated Policy (rev. January 2024). • Policy Stop Work (rev. January 2024). • Commitments Specific on the environment (rev. January 2024). • Sustainable Procurement Policy (February 2025). • Code of Conduct for Partners (rev. June 2024). • Environmental Management System (ISO 14001, since 2004). • Continuous reinforcement of environmental training.	• Progressive expansion of the hybrid fleet. • Implementation of self-consumption solutions (PV) combined with supply contracts green energy at Long-Term Shipyards.	• Conducting an Energy Audit of the Fleet in 2026 (the entire fleet on the over which CME has operational control). • Average annual reduction in Carbon ((Scope 1 + Scope 2)/ Turnover) by 3% by 2030 (base year: 2024).	DCHS
						Contribution to national decarbonisation targets through the services portfolio / energy transition projects, in particular renewable energy, infrastructure (electric) (mobility) and self-consumption.	**Target Financial ESG:** Increase, by 2030, a percentage of projects for transition energy in the CME portfolio for at least 20% of annual turnover.	DGs
E4 - Biodiversity and Ecosystems	15	Yes	Yes	Yes		• Adherence to the Act4Nature Portugal. • Taking advantage of the geographical spread of the company's operations, training and information to staff for the identification of invasive species, and internal contact for reporting of identified species (and their location). • Establishment of partnerships for biodiversity protection projects/initiatives (tree planting, restoration of beehives).	• **Zero** introductions of (Invasive) (Species) caused by activities of CME. • Create and implement, in 2026, a Protocol for Control of Interventions in Areas with Invasive Species.	DCHS
E5 - Circular Economy	12	Yes	Yes	Yes		Waste segregation on site, Partnerships with specialist operators for, Reuse of materials wherever technically and legally possible, Reuse and reverse logistics where possible, Digital transformation (with a view to dematerialising processes and sharing resources).	**≥97%** waste not disposed of by 2026.	DQSA
S1 - Own Workforce	3,5,8, 10	Yes	Yes	Yes	Code of Ethics (revised July 2018).	• SeR ProCME Programme. • SeR Seguro Programme. • Diversity and Inclusion Plan.	**Zero** fatal accidents. **Zero** incidents Human Rights.	DCHS
S2 - Workers in the value chain	8, 10	Yes	Yes	Yes	• Integrated Policy (rev. January 2024). • StopWork Policy (rev. January 2024). • Specific Social Responsibility Policy Document (rev. June 2024). • Sustainable Procurement Policy (February 2025). • Code of Conduct for Partners (rev. June 2024). • Occupational Health and Safety Management System (ISO 45001, since 2003). • Continuous strengthening of training in OSH and human rights.	• SeR Seguro Programme. • Regular audits of suppliers, service providers and subcontractors.	**Zero** fatal accidents. **Zero** incidents Human Rights.	DCHS
S4 - Consumers and end users	16	Yes	Yes	Yes		• Construction of infrastructure in accordance with technical standards and safety requirements. • Quality testing and inspections prior to commissioning. • Third-party risk management during and after construction (signage, protection, risk mitigation). • Structured process for managing technical incidents and complaints relating to end users. • Quality Management System (ISO 9001, since 1996).	**Zero** accidents involving third parties.	DCHS
G1 - Business conduct	16	Yes	Yes	Yes	• Code of Ethics (rev. July 2018). • Anti-Corruption Policy (rev. October 2022). • Sustainable Procurement Policy (February 2025). • Code of Conduct for Partners (rev. June 2024). • Anti-Corruption Management System (since 2020). • Ongoing reinforcement of training on Business Ethics (*Compliance*). • Practices to prevent corruption and conflicts of interest (segregation of duties, hierarchical approvals, prohibition of improper offers). • Legal and regulatory compliance. • Ethical and compliance criteria for the selection and monitoring of suppliers and subcontractors. • Structured *whistleblowing* process.		**Zero** incidents of corruption/bribery.	Compliance Committee

The policies, practices and actions outlined apply to 100% of CME's activities, including progressive extension to the value chain, and cover the topics set out in Annex B of the VSME, including the environment, CME's own employees, value chain workers, communities and corporate conduct, and are overseen by the Executive Committee. The "Responsible Person" indicated corresponds to the internal role responsible for coordinating, monitoring and reporting on implementation. Future initiatives and measurable targets are aligned with operational capacity and the Sustainable Development Goals, and contribute to mitigating negative impacts and reinforcing the positive impacts identified in the materiality assessment. The identified ESG financial target reflects the alignment between sustainability and the creation of economic value, objectively measuring the contribution of the energy transition to CME's financial performance. To be validated.



04

ENVIRONMENT (B3 a B7 + C3 + C4)

4.1

ENERGY AND GREENHOUSE GAS EMISSIONS (B3)

4.1.1 Energy Consumption

SOURCE	2024 – ENERGY CONSUMPTION (MWh)				2025 – ENERGY CONSUMPTION (MWh)			
	Renewable		Non-renewable	Total	Renewable		Non-renewable	Total
	Purchased	Self-consumption			Purchased	Self-consumption		
Electricity	3.31	11.06	386.96	401.33	77.55	15.85	408.29	501.69
Fuel	0		18,032.60	18,032.63	0		18,439.15	18,439.15
Total	**14.37**		18,419.56	**18,433.93**	93.4		18,847.44	**18,940.85**

The energy consumption reported by CME includes all energy sources under the company's direct operational control. The figures presented, which relate solely to energy sources that are directly metered and under the responsibility and control of CME - and do not include energy falling within the operational remit of third parties or project owners - comprise:

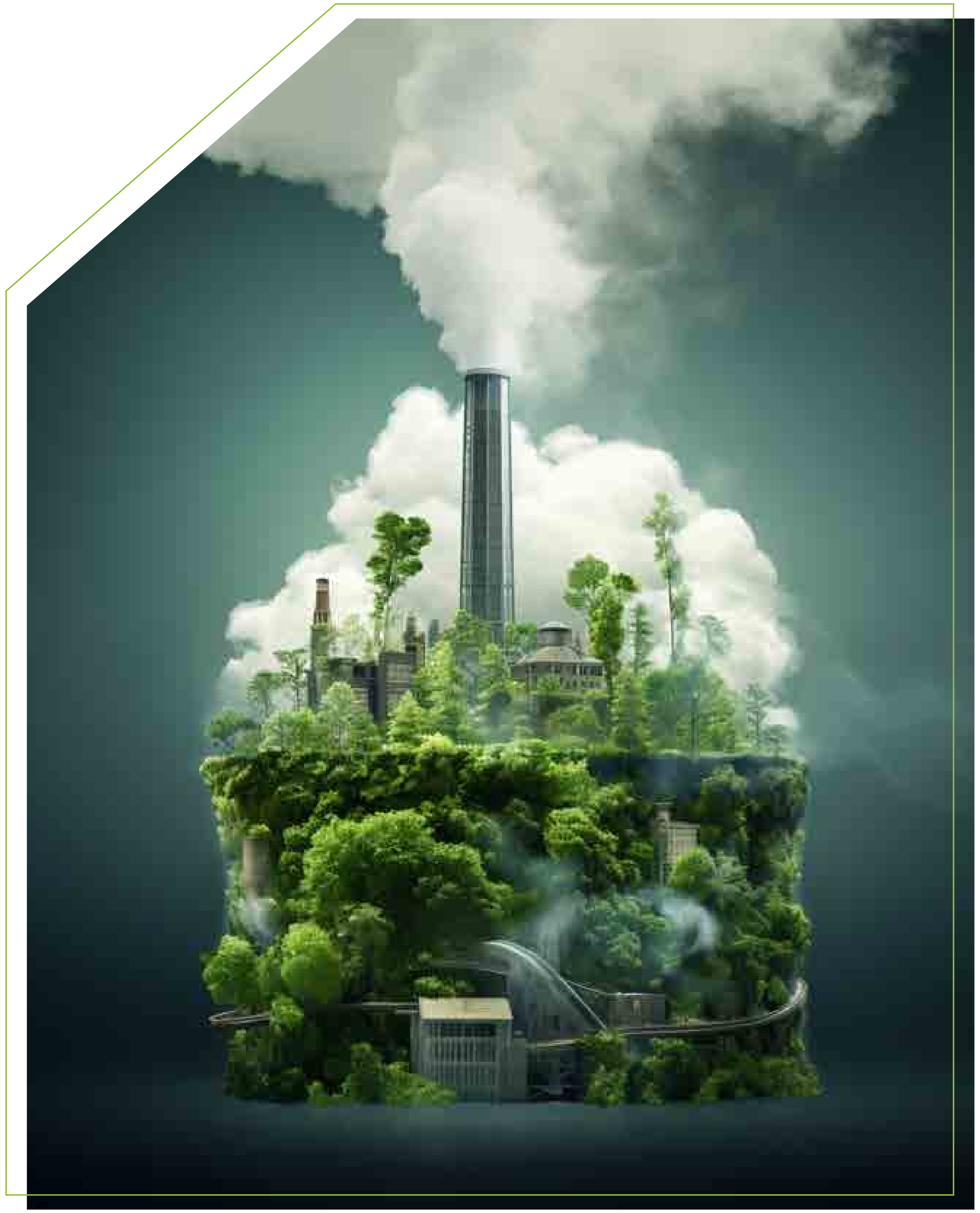
- **Purchased electricity:** energy recorded on suppliers' invoices relating to the company's premises,
- **Renewable self-consumption:** energy produced locally via photovoltaic systems installed at CME's facilities, measured by inverters and/or associated monitoring systems,
- The **distinction between renewable and non-renewable** is based on information provided by suppliers, as well as on own generation from renewable sources,
- **Fuel** used by the operational fleet, site support machinery and service vehicles. The calculation is based on refuelling records, operator documentation and internal fuel consumption monitoring systems,
- **Conversion to MWh** using internationally standardised conversion factors, applied consistently across years to ensure comparability.

CME's energy consumption profile reflects the operational nature of its activities, characterised by a very significant proportion of fuel associated with the operational fleet, supplemented by electricity consumption at fixed facilities and construction sites.

Between 2024 and 2025, there was a slight increase in total energy consumption, resulting mainly from higher fuel consumption, consistent with the volume of work and the operational intensity of the period. With regard to electricity, there was an increase in total consumption and, simultaneously, a rise in renewable self-consumption, associated with facilities generating their own power, highlighting a positive trend in the diversification of energy sources and the gradual incorporation of energy from renewable sources.

Consumption of non-renewable electricity has risen due to increased operational requirements; however, it remains a minor proportion of total energy consumption, which is largely dominated by the fuels used to directly support construction activities.

CME will continue to systematically monitor its energy consumption, promoting resource efficiency, strengthening the integration of renewable energy and assessing opportunities to reduce the fleet's environmental impact - notably by conducting an energy audit of the fleet in 2026 - and to on-site operations, in line with the company's commitment to continuous improvement and environmentally responsible practices.



4.1.2 GHG Emissions

SCOPE		2024 – EMISSIONS (tCO_2e)	2025 – EMISSIONS (tCO_2e)
Scope 1		4,515.12	4,645.26
Scope 2 *(location-based)*		65.45	43.77
Total (1+2)		4,580.56	4,689.03
Scope 3	Cat. 1 Goods and services purchased	85,564.81	75,087.23
	Cat. 2 Capital goods	*No data for 2024*	1,852.60
	Cat. 3 Fuel and energy-related activities (not included in scope 1 or scope 2)	1,123.61	1,155.78
	Cat. 4 Upstream transport and distribution	*No data for 2024*	61.77
	Cat. 5 Waste generated from operations	20.47	20.15
	Cat. 6 Business travel	122.66	282.57
	Cat. 7 Daily commuting by employees	*No data for 2024*	82.24
	Cat. 8 Upstream leased assets	95.87	72.34
	Cat. 9 Downstream transport*	*No data available for 2024*	*Not applicable in 2025*
	Cat. 10 Processing of products sold	*Not applicable to CME*	*Not applicable to CME*
	Cat. 11 Use of products sold*	*No data available for 2024*	*Not applicable in 2025*
	Cat. 12 End-of-life treatment of products sold*	*No data available for 2024*	*Not applicable in 2025*
	Cat. 13 Downstream leased assets	*Not applicable to CME*	*Not applicable to CME*
	Cat. 14 Franchises	*Not applicable to CME*	*Not applicable to CME*
	Cat. 15 Investments	*Not applicable to CME*	*Not applicable to CME*
Total (3)		86,927.42	78,620.08
Total (1+2+3)		91,507.98	83,309.11

NOTES: *) applies only to the ATLoS solution; no data has been calculated for 2024 and it is not applicable in 2025 as no solution has been placed on the market (in CME's other activities, involving the provision of engineering/contracting services, CME does not sell products). Category 10 does not apply, as the only "product sold" by CME is ATLoS and, even in this case, the product is not processed by the customer. Categories 13, 14 and 15 do not apply as CME does not hold assets leased to third parties or franchises, nor is it a financial investor.

GHG emissions were calculated for the years 2024 and 2025 in accordance with GHG Protocol, covering:

Scope 1

Direct emissions resulting from the combustion of fuels, calculated using reported activity data *(activity-based)* relating to the fuel consumption of the vehicle fleet and other combustion equipment, applying emission factors from recognised sources.

Scope 2

Indirect emissions associated with electricity consumption at our facilities and construction sites *(location-based and market-based)*, using reported activity data *(activity-based)* relating to electricity consumption, applying emission factors from recognised sources.

Scope 3

Emissions associated with the value chain, both upstream and downstream, using *activity-based, average-based* and *expenditure-based* data, and applying emission factors from recognised sources.

Total Scope 1 and 2 emissions remained stable between 2024 and 2025 (4,580.56 → 4,689.03 tCO_2e), reflecting consistent operational performance. The slight increase in Scope 1 results from higher activity and consumption of operational fuels, whilst the reduction in Scope 2 *(location-based)* is due to a decrease in the emission factor for electricity consumed.

In Scope 3, a significant reduction in emissions was observed (86,927.42 → 78,620.08 tCO_2e), attributable to a decrease in the most significant category — Cat. 1 Purchased Goods and Services — which saw a significant drop (85,564.81 → 75,087.23 tCO_2e). This difference stems primarily from the one-off effect of a large-scale project in 2024, which increased subcontracting in that year; in 2025 this impact ceased to be observed and, for 2026, a trajectory in line with 2025 is expected, barring any significant operational variations.

In 2025, new Scope 3 categories (Capital Goods, Upstream Transport, Commuting) were also included, enhancing the scope and quality of the reporting, as required by the CSRD/ESRS. Certain categories not applicable to the nature of CME's activities, such as downstream transport and the use and end-of-life of products sold, are justifiably excluded from the inventory.

Overall, the results demonstrate greater maturity in measurement, improved data quality, better traceability and greater alignment with European regulatory requirements, ensuring comparability, consistency and readiness for independent audit. The consolidated total (Scopes 1+2+3) fell from 91,507.98 tCO_2e (2024) to 83,309.11 tCO_2e (2025), reflecting progress in value chain emissions management and methodological developments in reporting.

4.1.3 Carbon Intensity

CARBON INTENSITY	2024	2025
GHG intensity (tCO_2e/ CM turnover)	25.45	25.06

GHG emissions intensity (Scope 1 + Scope 2 [location-based] / turnover) decreased compared to the previous period [change: 1.5%, from 25.45 to 25.06 $kgCO_2e$/MC; Scope 2 method: location-based], demonstrating the effectiveness of the measures implemented (as described in Chapter 3).

The carbon intensity presented (Scope 1 + Scope 2 location-based/ turnover) does not include Scope 3 emissions, reflecting the methodological approach adopted by CME, which is aligned with the recommendations of the Science Based Targets initiative (SBTi) for intensity metrics (SBTi-like approach). This approach ensures structured comparability across years, avoiding distortions arising from fluctuations in activity and the progressive development of Scope 3 data collection maturity.

As described in Chapter 4.4, CME reports on Scope 3 in its entirety but prioritises intensity metrics focused on Scopes 1 and 2 for the purposes of monitoring annual targets, ensuring consistency with the rationale behind the target of a 3% annual reduction by 2030.

4.2

BIODIVERSITY AND ECOSYSTEMS (B5)

CME's operations take place mainly in urban or industrial environments and are not located in protected areas or areas sensitive in terms of biodiversity, nor in their immediate vicinity. We confirm that, in 2025, no CME facility or site was located within or in the immediate vicinity of protected areas, RAN/REN/Natura 2000 sites or priority conservation areas.

CME applies preventive practices integrated into the ISO 14001 Environmental Management System, including:

- Vegetation control using only authorised methods.
- Implementation of measures to prevent disturbance to local habitats.
- In-house training on invasive species, in line with the Act4Nature commitment.
- Internal reporting of sightings of sensitive fauna/flora, when detected in the context of construction works.

CME will continue to monitor potential local impacts and implement preventive measures wherever operations warrant, incorporating the principles of sustainable land use and ecosystem protection.

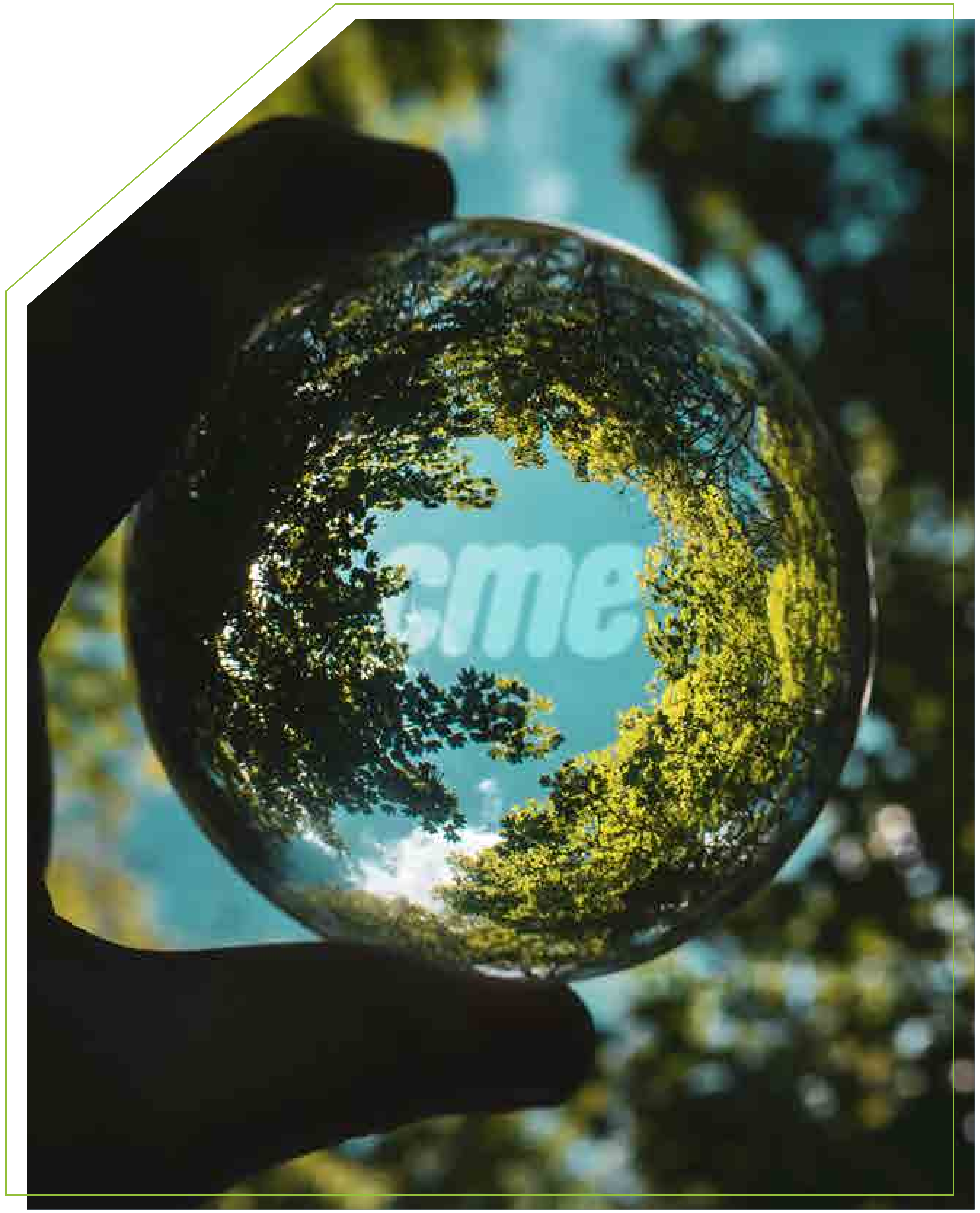
4.2.1 Joining the Act4Nature initiative - commitments and actions

In 2022, the ProCME Group joined the Act4Nature Portugal initiative, undertaking a set of common and specific commitments that apply across all companies in the group, including CME. This commitment reinforces the corporate commitment to protecting biodiversity and ecosystem services, aligning them with responsible management that is evidence-based and consistent with national and European best practices.

	ACTIONS IMPLEMENTED IN 2025
INTERNAL TRAINING AND CAPACITY BUILDING FOR THE IDENTIFICATION OF INVASIVE SPECIES	In 2025, internal training and awareness-raising initiatives were organised, focusing on the identification of invasive species. Staff were provided with technical information, as well as access to internal channels dedicated to reporting sightings and the location of identified species, thereby strengthening active surveillance and the prevention of ecological risks.
PARTNERSHIPS FOR BIODIVERSITY PROTECTION	**Tree planting initiative in partnership with Vantage Towers** At the invitation of its client Vantage Towers, CME took part in a reforestation initiative carried out on the **common land of the Local Community of Baldios de Ventosa, Quintela and Joana Martins**, in Vouzela. CME's contribution included: • The provision of a team of volunteers. • The provision of support equipment. • The donation of 26 medium-sized trees of various species. Based on widely cited scientific parameters — an average of 7 to 11 kg of CO_2 captured per tree per year, often estimated at 10 kg/year for a young tree — it is estimated that this plantation will sequester approximately 5.2 tonnes of CO_2 over a 20-year period, using a conservative estimate.
	Support for the Beira Alta Beekeepers' Association (AABA) In response to the damage caused by the fires of summer 2025, the CME awarded a grant to the AABA to support the **recovery of beehives and regional beekeeping.** The feed purchased with this support benefited **around 2,000 hives**, which, due to their post-fire fragility, contained between **2,000 and 3,000 bees each**. It is estimated that between **4 and 6 million bees** were directly supported over a period of at least two weeks, contributing to the resilience of pollination ecosystem services in the region.

In 2025, the Act4Nature Portugal initiative was overhauled, leading to an update of the commitments for the period 2026–2030. The CME incorporated this overhaul, strengthening its strategy on biodiversity and ecosystem services (B&SE).

COMMITMENTS (2026–2030)	
COMMON COMMITMENTS	1. Understand the company's relationship with biodiversity and ecosystem services and integrate these issues into the corporate strategy, ensuring they are valued and aligned with business objectives. 2. To identify, prevent, reduce and offset the direct and indirect impacts of our operations on biodiversity and ecosystem services, promoting the use of Nature-based Solutions and mobilising resources and partnerships to monitor, assess and continuously improve our commitments, based on evidence and across the value chain. 3. Empower employees and other key partners, and promote the involvement of all stakeholders throughout the value chain, ensuring a collaborative approach to managing impacts and implementing actions in support of biodiversity and ecosystem services. 4. Communicate transparently, both internally and externally, the commitments and progress of actions for biodiversity and ecosystem services. 5. Contribute to local and national strategies on biodiversity and ecosystem services, actively participating in the improvement of relevant public policies and initiatives.
INDIVIDUAL COMMITMENTS FOR 2026	**Definition of 1 BGSE conservation target, aligned with Science Based Targets for Nature (SBTN):** 2026 Target: Zero introductions of Invasive Species caused by CME activities.
	Development of an Action Plan for BGSE by the end of 2026, including: Creation and implementation of a Protocol for the Control of Interventions in Areas with Invasive Species, ensuring the prevention of ecological risks and compliance with biodiversity targets.
	Maintaining the commitment to include a chapter dedicated to BGSE in the Sustainability Report.
	Full alignment of the BGSE report with the CSRD and the VSME, ensuring compliance with audit requirements and European reporting best practices.



4.3

RESOURCE USE, THE CIRCULAR ECONOMY AND WASTE MANAGEMENT (B7)

TYPE	2024 – WASTE (TONNES)			2025 – WASTE (TONNES)		
	Not disposed of	Disposed	**Total**	Not disposed of	Disposed	**Total**
Non-hazardous	13,679.10	76.08	**13,755.18**	14,112.11	55.72	**14,167.83**
Hazardous	131.15	28.92	**160.07**	143.34	18.06	**160.40**
Total	**13,810.25**	**105**	**13,915.25**	**14,255.45**	73.78	**14,329.23**

The topic of 'Waste' falls within the remit of the CME (see chapter 2.3.2), so this chapter presents the results and actions directly associated with the identified material IRO. The figures presented were determined based on EGAR's official reporting on the platforms of the relevant regulatory authorities. Most of the waste generated results from on-site activities and is managed in accordance with applicable legal requirements.

CME applies **circular economy principles wherever applicable**, focusing on:

- Waste segregation at construction sites/work fronts.
- Forwarding of waste to licensed operators and partnerships with specialist operators for strategic waste streams.
- Reincorporation of materials wherever technically and regulatory feasible.
- Reuse and reverse logistics where possible.
- Raising staff awareness of the efficient management of surplus materials and waste.

In order to ensure the optimisation of waste management in accordance with the waste hierarchy, through the effective and correct implementation of our Waste Management Procedure, in 2025 we carried out awareness-raising and training activities for our employees and those of our subcontractors.

During 2025, we continued the Digital Transformation Programme, which began in 2018. This Programme aims to actively promote the rational use of resources and means (through product and process technologies based on dematerialisation, reuse, recycling and recovery of materials), in the development and adoption of more efficient processes, based on collaboration and the sharing of resources.

Despite the increase in the total amount of waste generated (linked to higher levels of activity), the quantity of hazardous waste remained largely unchanged compared to the previous period, and the disposal rate for waste as a whole decreased [i.e., a lower proportion sent to landfill/incineration versus preparation for reuse/recycling/recovery]. These results demonstrate the effectiveness of the measures implemented.

4.4

GHG REDUCTION TARGETS AND CLIMATE TRANSITION (C3)

The climate crisis challenges organisations to adopt effective strategies and solutions that reduce their environmental impact, with the aim of achieving climate neutrality by 2050. Our organisation is committed to this cause, striving to align its strategy and business model with the goal of limiting global warming to 1.5°C, as set out in the Paris Agreement. In 2021, we began calculating our GHG emissions with a view to setting reduction targets in accordance with the criteria and recommendations of the *Science Based Targets Initiative* (SBTi), specifically using the *Science Based Targets Scoring Tool*, version 1.2.1, via the *Transitional Reduction Trajectory* (ACA).

Given that the company operates in a context where the level of activity varies significantly between periods, setting absolute emission reduction targets would not, at this stage, constitute a reliable indicator of climate performance, and could produce distorted readings that reflect primarily fluctuations in activity rather than the effectiveness of mitigation actions. For the purposes of comparability, consistency and methodological consistency, the organisation prioritises standardised metrics (intensity), aligned with the approach set out in ESRS E1 to account for emissions in proportion to the actual level of operation.

We have thus achieved our target of a **3% annual reduction in carbon intensity by 2030**, using 2024 as the base year. Although we have set these targets in accordance with the SBTi, they have not been submitted for validation. With regard to the targets set, the following table shows our performance:

DESCRIPTION	2024 (base year)	2025	REDUCTION (%)	ANNUAL TARGET (by 2030)
GHG emissions (Scope 1 + Scope 2) (tCO_2 eq) / Turnover (€)	25.45	25.06	**-1.5%**	-3%/year

Carbon intensity has decreased compared to the previous period, although not to the extent of the annual target set, demonstrating the effectiveness of the measures implemented (energy efficiency, electrification and energy management), but highlighting the need to go further, notably through the Climate Transition Plan. The defined metric is calculated in accordance with the GHG Protocol.

The company will continue to monitor its performance based on gross emissions (Scopes 1, 2 and, where applicable, 3), as required by ESRS E1 6, ensuring full regulatory transparency.

CME Climate Transition Plan (2026–2035)

CME is implementing a Climate Transition Plan aligned with ESRS E1, the VSME and the technical framework of the European Taxonomy for mitigation, adaptation and enabling activities. The plan's actions - including fleet decarbonisation, expansion of self-consumption, digital solutions and physical resilience measures — are classified according to the relevant activities in the Taxonomy (4.1, 6.5, 7.x, 8.x and 1.2), ensuring methodological consistency.

Although the Taxonomy is used as a technical benchmark to classify investments and guide decisions, CME is not required to disclose Taxonomic KPIs (CAPEX/OPEX/Turnover) under the CSRD, applying this the principle of proportionality set out in the VSME. The plan is monitored annually, ensuring a trajectory of emissions reduction and enhanced climate resilience in line with European expectations.

VISION				
Progressively reduce the carbon intensity of operations and prepare the organisation for a decarbonised economy, strengthening operational resilience and competitiveness.				
MAIN GOAL				
Average annual reduction of –3% by 2030 (base year: 2024)				
TRAJECTORY AND COMPLEMENTARY TARGETS	**STRUCTURAL ACTIONS**	**CAPEX/OPEX**	**TAXONOMY**	**RESPONSIBLE**
≥ 87% of the light hybrid fleet hybridised by 2030	Annual vehicle replacement plan based on the following criteria: ICE → hybrid.	CAPEX	6.5 – Low Carbon transport	DCGM
≥ 80% of the electricity consumed at mobile sites (contracted by CME) sourced from renewable sources - Renewables by 2030	Expansion of PV self-consumption at long-term construction sites.	CAPEX	4.1 - Solar Energy	DGs
	Green energy contracts at long-term construction sites duration.	OPEX	4.1 - Enabling	
5% reduction in electricity from non-renewable sources by 2030	Implementation of the CF Lousã self-consumption scheme.	CAPEX	4.1 - Solar Energy	DCHS
	Green energy contracts in the regional offices.	OPEX	4.1 - Enabling	DGs
Reduction in specific fuel costs for the operational fleet by 2029 – % to be defined upon completion of the energy audit and rationalisation plan	Fleet energy audit (on the basis of which reduction measures and targets will be defined).	OPEX/CAPEX	6.5 – Enabling	DCHS DCGM
	Hybrid Fleet Maintenance.	OPEX	6.5 – Operational efficiency	DCGM
	Minimisation of travel and optimisation of teams → via digital planning (GIS / scheduling) – Alfredo Programme (provisional name).	OPEX	8.x – ICT enabling energy efficiency	DGs
	Installation of charging infrastructure at branch offices.	CAPEX	6.5 - Enabling infrastruture	DGs
Adaptation to climate change (physical resilience)	Contingency plans for extreme events (wind, heavy rain, extreme heat).	OPEX	1.2 – Climate Change Adaptation	Climate Crisis Management
	Training of teams to respond to extreme events – climate safety.			
Value Chain (Scope 3)	Annual collection of primary data from suppliers critical.	OPEX	Enabling (value-chain decarbonization)	DCHS
	Emissions criteria in pre-qualification.		Enabling (supply chain climate mitigation)	DCGM
	Map of emissions hotspots in the value chain.		Enabling (scope 3 mapping)	DCHS
MONITORING, REVIEW AND REPORTING				**RESPONSIBLE**
Annual monitoring and review of the Plan; annual reporting in the Sustainability Report. Review of targets every 2 years (in line with SBTi-like best practices).				CD + DCHS

4.5 CLIMATE RISKS (C4)

As part of the **double materiality assessment**, CME identified:

01 Indirect physical risks associated with extreme weather events that may impact project delivery.

02 Transition risks associated with investment linked to measures defined to reduce GHG emissions and comply with increasing legal requirements and customer expectations regarding environmental performance.

These risks are currently assessed as low, given the nature of the services provided and the diversification of operations, and are monitored through existing risk management processes.

In particular, the implementation (and certification) of the Business Continuity Management System - within the defined scope - involves specific methodologies for assessing and mitigating risks related to indirect physical risks, and the organisation aims to progressively expand the scope to cover more business activities.

From the perspective of transition risks, the implementation and maturity of the Environmental Management System and associated operational controls, together with rigorous monitoring of compliance obligations, serve to mitigate these risks.

05

SOCIAL (B8 to B10 + C5 to C7)

5.1

OWN EMPLOYEES - GENERAL CHARACTERISTICS (B8)

CME's workforce consists mainly of staff assigned to technical and operational roles, supplemented by administrative and management teams.

The reported data reflect the situation as at 31 December of each year. The figures provided have not been calculated on a full-time equivalent basis for part-time workers, taking into account the proportion of working hours - part-time workers were treated in exactly the same way as full-time workers for the purposes of determining the number of workers.

These figures reflect a stable employment situation, consistent with CME's business model, and support the company's ongoing monitoring of its workforce structure and social responsibilities.

5.1.1 Number of employees, type of contract and country

NUMBER OF EMPLOYEES BY CONTRACT	2024	2025
Permanent contract (open-ended)	677	713
Fixed-term contrac	753	716
Total number of workers	**1,430**	**1,429**

NUMBER OF EMPLOYEES BY COUNTRY	2024	2025
Portugal	1,420	1,421
Cape Verde	10	8
Total number of workers	**1,430**	**1,429**

In 2025, CME maintained a stable overall workforce, totalling 1,429 employees (compared to 1,430 in 2024), with a contractual structure comprising 709 permanent contracts and 720 temporary contracts, reflecting the operational and seasonal nature of the sector's activities. The geographical distribution remains largely concentrated in Portugal, with 1,421 employees, whilst maintaining a small residual presence in Cape Verde (8 employees, compared to 10 in 2024), with growth expected in 2026 due to contracts already in the pipeline.

5.1.2 Breakdown by gender

NUMBER OF EMPLOYEES BY GENDER	2024	2025
Men	1,310	1,307
Women	120	122
Total number of workers	**1,430**	**1,429**

The breakdown by gender highlights the predominance of operational roles traditionally performed by men, totalling 1,307 male employees, whilst 122 female employees mainly perform administrative, technical, support or management roles, thus keeping female representation in line with the existing functional structure.

5.1.3 Staff turnover

STAFF TURNOVER RATE	2024	2025
Turnover Rate (Number of employees who left during the period / Average number of employees during the period × 100)	**16.87%**	**21.12%**

In 2024, the staff turnover rate stood at 16.87%, a figure which, whilst indicating staff movement, falls within the range normally expected for companies with dispersed operations, a diverse range of job roles and high technical requirements. Although CME's staff turnover rate rose from 16.87% in 2024 to 21.12% in 2025, this increase is mainly due to a decline in business in a specific area, which led to a high number of departures. Thus, the indicator reflects exceptional circumstances and not a structural change in the level of stability or commitment of the teams.

5.2

OCCUPATIONAL SAFETY AND HEALTH (OSH) (B9)

This chapter stems directly from the material IROs identified in S1 and S2 (Health and Safety), as outlined in Chapter 2. **Occupational Health and Safety** (OHS) is a central pillar of CME's social management and has been identified as one of the most relevant topics raised by stakeholders during the consultation held in 2025. The company recognises that protecting the physical safety and well-being of workers is essential for the continuity of operations and for creating sustainable value, and therefore invests systematically in the prevention of workplace accidents and occupational illnesses.

CME provides its own **Occupational Health, Safety and Hygiene service** through a dedicated team of qualified professionals, whose work includes:

- Task analysis and the assessment of risks associated with activities.
- The definition and updating of prevention and protection measures.
- Regular training and information for workers, including workers from subcontracted companies under CME's coordination.
- Monitoring in a real-world work context, ensuring that working conditions are in line with safety requirements Applicable.

The company has had its **Occupational Health and Safety Management System** in place and certified to ISO 45001 since 2003 (initially certified as OHSAS 18001), ensuring compliance with international requirements for preventive management, operational control and the mitigation of occupational risks.

In addition, CME runs the **SeR Seguro Programme**, launched in 2023, which structures its activities around four key pillars:

AXIS	ACTION	QUANTIFICATION
Leadership and monitoring	Breakfast Meetings with management and employees, covering OHS topics.	Three sessions were held (Lousã, Paio Pires, Carnaxide).
	Conducting Safety Walks by management alongside operational teams.	6,978 Safety Walks carried out (3,581 with subcontractors), involving 28,829 participants. 1,168 immediate improvements and 27 subsequent improvements implemented.
	Implementation of Safety Dialogues (DDS) by management with operational teams.	7,980 DDS sessions conducted by 362 participants; 15,932 attendees. The CEO conducted 3 DDS sessions (175 participants).
	Holding of Monthly Safety Committees (CSU) in each business unit.	180 CSUs held, covering 19 branches (86%) representing 90% of employees.
Planning	Hazard identification, risk assessment and definition of control measures.	Matrix revised in January 2025; covers 100% of activities (11), all tasks (1,328) and workers (in-house and subcontractors).
	Implementation of the Pastor Plan, involving a pre-task risk assessment before the start of each activity.	24,724 Pastoral Plans registered in 9 branches (digital); remaining branches on paper. 84 areas for improvement identified. 44 implemented; 27 carried over to 2026; 13 unfounded.
Involvement	Development of Health and Safety campaigns, including the "6 Simple Actions" campaign	Disseminated in branches, TV SerSeguro, DDS and SMS.
	"You First" recognition programme, which recognises, in each Business Division, the Supervisor whose performance in OSH and that of the teams under their coordination has shown the best results.	7 Award-winning foremen/supervisors (2025), award: 50% of basic pay.
	Ongoing dissemination of OHS messages.	Ongoing communication via SMS, email, posters and SerSeguro TV.
	Strengthening of the reporting culture.	Active and continuous digital reporting of near-misses.
Monitoring by the OHS team	Safety training initiatives for employees.	4,420 training sessions delivered.
	Conducting drills.	7 drills at premises (141 workers) + 50 drills on site (231 internal staff + 26 external staff), covering 16 branches (73).
	Inspection of Personal Protective Equipment (PPE) and Collective Protective Equipment (CPE).	Checks carried out on 625 workers, covering 22 branches (100%).
	Continuous monitoring of compliance with the safe working methods defined for each activity.	5,355 checks carried out, covering 100% of branches and 183 subcontractors; average OSH rating: 99%. 358 improvement actions defined (337 implemented; 97 for 2026).

i ii iii iv v Social vi vii viii ix

The combination of the certified management system, active leadership mechanisms, risk planning, team involvement and specialist monitoring strengthens CME's preventive capacity and underpins the systematic management of occupational risks, contributing to the protection of the health, safety and well-being of all workers involved in operations.

We regard the staff within our subcontracting network as an extension of our own workforce, and we share the same concern for their quality of life, particularly through the prevention of workplace accidents and occupational illnesses. Our Occupational Health, Safety and Hygiene team also supports our subcontractors' teams during the execution of our projects, analysing tasks, assessing risks, defining prevention and protection measures, contributing to the training and information of workers operating under our organisation's coordination, and monitoring working conditions on site. Our Safety Management System, in accordance with ISO 45001, also covers the activities of our subcontractors whilst they are working for us, as well as some of the initiatives under the SeR Seguro Programme.

Workplace accidents and fatalities

WORKPLACE ACCIDENTS AND FATALITIES	2024	2025
Number of fatalities (resulting from workplace accidents or occupational diseases).	0	0

5.3

REMUNERATION, COLLECTIVE BARGAINING AND TRAINING (B10)

5.3.1 Remuneration and Collective Bargaining

REMUNERATION AND COLLECTIVE BARGAINING	2024	2025
% of employees covered by **labour agreements/collective bargaining**.	99.3%	99.4%
% of employees earning a **salary equal to or higher than the national minimum wage** in the country of operation.	100%	100%
Gender Pay Gap – Total Remuneration (average total hourly pay for men – average total hourly pay for women / average total hourly pay for men).	17%	17%
Gender Pay Gap – Basic Pay (average hourly basic pay for men – average hourly basic pay for women / average hourly basic pay for men).	-3%	-9%

All CME employees receive remuneration equal to or higher than the applicable statutory minimum wage, in accordance with national legislation and/or collective labour agreements.

In Portugal, 100% of employees are covered by the Collective Labour Agreement between the Association of Civil Construction and Public Works Industrialists (AICCOPN) and the Union of Construction, Public Works and Services (SETACCOP) and others (latest revision published in the Labour and Employment Bulletin, No. 13 | Vol. 91, 8 April 2024).

For local workers in Cape Verde, there is no collective labour agreement associated with existing contracts; instead, the Cape Verdean Labour Code is followed, which sets out minimum rules on working hours, wages, holidays, termination of contract, etc.

The average monthly basic pay for women at CME is higher than that for men, indicating that there is no pay gap in basic pay. The difference observed in total remuneration stems from the higher incidence, in roles held by men, of legally prescribed variable components (overtime, supplements, operational work and productivity bonuses). Roles predominantly performed by women do not include these additional components. Thus, the difference in total remuneration derives exclusively from the distinct nature of the roles and not from gender-based pay inequality.

CME ensures that:

- Equivalent roles receive equivalent pay structures.
- There are no pay differentials based on gender.
- All additional remuneration is based on objective, transparent and functional criteria.
- There is no unjustified pay disparity between men and women when comparing comparable roles.

This policy complies with:

- National legislation.
- European principles of equal pay.
- The requirements of ESRS S1 15 / S1 16 on “pay adequacy” and “equal pay for equal work”.

5.3.2 Training

AVERAGE NUMBER OF ANNUAL TRAINING HOURS PER EMPLOYEE (HOURS/PERSON)	2024	2025
Men	No data	26.25
Women	No data	11.75

In 2025, the annual average number of training hours per employee was 26.25 hours per person for men and 11.75 hours per person for women (2024: no reportable data). This difference is consistent with the functional distribution of the workforce at CME: operational roles (predominantly performed by men) require mandatory and recurrent technical training, including regulated qualifications and Occupational Health and Safety (OHS) content, specific certifications (working at height, confined spaces, electricity, telecommunications, driving/operators, amongst others) and periodic refresher courses. Administrative and support roles (in which women predominantly work at CME), on the other hand, require essentially non-technical training (processes, systems, compliance, soft skills), with less frequent regulatory requirements, which translates into a lower annual number of hours.

CME ensures that all compulsory training is provided regardless of gender and that access to voluntary/structured training (technical and behavioural) is made available on an equal basis to all employees, in accordance with their job profile and the needs identified in the annual plans. The company will continue to monitor this indicator by gender, ensuring: (i) full compliance with legal requirements and regulatory requirements applicable to operational activities; (ii) equal access to development training for all employees.

*Average number of training hours per employee per year

i ii iii iv v Social vi vii viii ix

5.4

ADDITIONAL INFORMATION ON THE LABOUR FORCE (C5)

5.4.1 Gender Breakdown in Management Positions

GENDER RATIO AT MANAGEMENT LEVEL	2024	2025
Gender ratio at management level (No. of female CME directors reporting to the Administration/ No. of male CME directors reporting to the Administration)	0.2	0.2

The proportion of women in management roles at CME stands at a ratio of 0.2 female directors for every male director, reflecting a still limited female presence in leadership positions. This figure is in line with the overall representation of women within the organisation (8.5%), highlighting a predominantly male sector and a historical recruitment base concentrated in technical and operational professions that have traditionally been male-dominated.

It is important to note, however, that within the wider ProCME Group, the holding company's central services, which provide cross-functional support to CME's activities (namely compliance, human resources, finance, legal and management systems), have a significantly more balanced gender ratio, with 0.55 female directors for every male director.

This difference between CME's operational structure and the corporate services of the ProCME Group demonstrates that the observed variation stems primarily from the technical nature of CME's activities and not from discriminatory practices regarding career progression or access to leadership roles. The company remains committed to promoting equal opportunities for development and leadership, monitoring these indicators annually as part of the ESRS S1 framework and its internal equal opportunities policies.

5.4.2 Self-employed and Temporary Workers

NUMBER OF SELF-EMPLOYED AND TEMPORARY WORKERS	2024	2025
Total number of self-employed workers, excluding employees, working exclusively for the company	0	0
Total number of temporary workers	20	34

In 2025, no self-employed workers without employees were identified as working exclusively for CME (figure 0, as in 2024), confirming that there is no structural reliance on exclusive self-employment within the company's operating model. During the same period, the number of temporary workers employed to meet peaks in activity and specific operational needs increased from 21 (2024) to 34 (2025). This increase was of an operational nature, with workers remaining on regular contracts with temporary employment agencies and subject to internal selection, induction and monitoring procedures, ensuring legal compliance and health and safety training. and integration into the organisation's practices and procedures. CME will continue to monitor these indicators annually, ensuring that the use of temporary staff remains proportionate to operational needs, without adversely affecting working conditions, safety and the company's social performance.

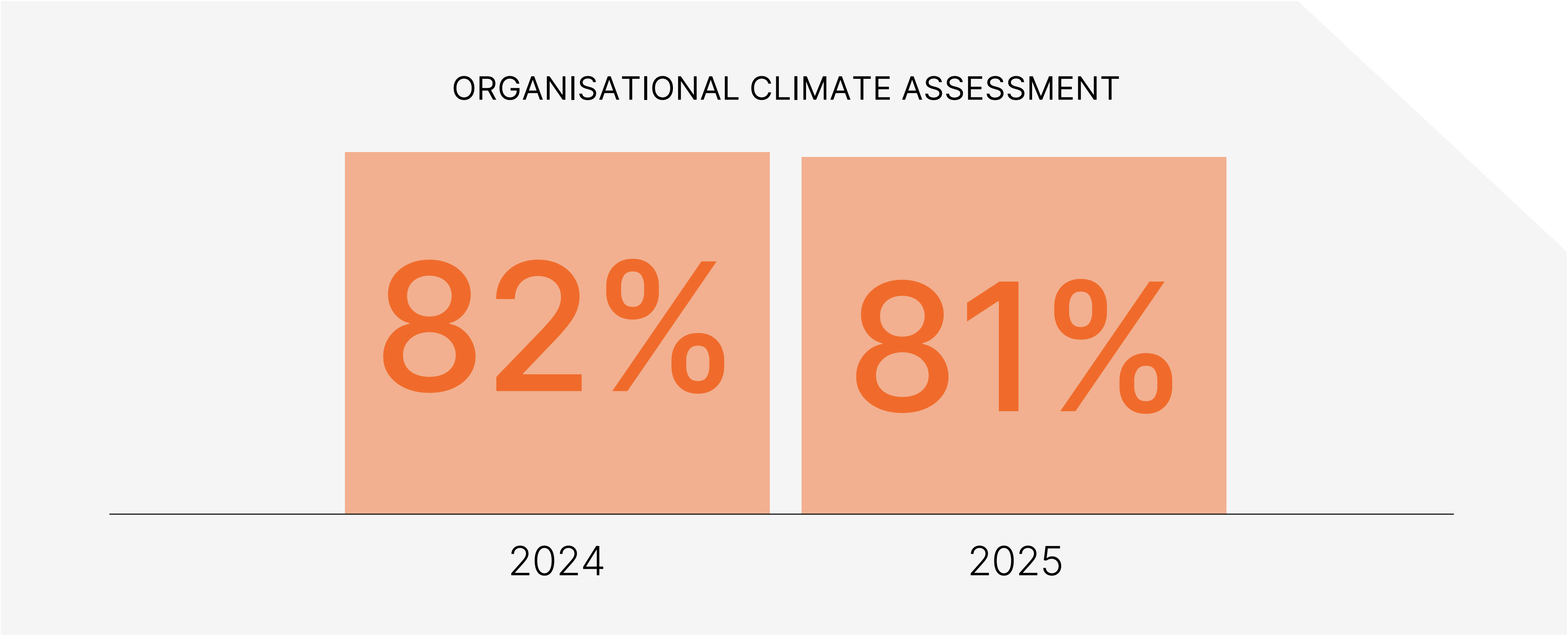
5.4.3 Internal Satisfaction and Organisational Climate

PERCENTAGE OF EMPLOYEE INTERNAL SATISFACTION	2024	2025
Employee Satisfaction Level	82%	81%

The 2025 organisational climate survey presents results that are consistent with and representative of CME's operational reality. The overall result (81%) is slightly lower than that of 2024 (82%), mainly due to a change in the sample profile: in 2025, the participation of supervisors and operational staff increased significantly, ensuring a perspective more in line with the reality on the ground and greater statistical representativeness.

The areas with the highest ratings include Equality and Non-Discrimination, Working Environment and Line Management. The areas with the lowest scores are concentrated in Remuneration, Rewards and Career Progression, which have been identified as priorities for improvement. Progress was also noted in training, skills development and technical autonomy, reflecting the strengthening of these areas throughout 2025.

The results obtained provide a solid basis for the ongoing monitoring of working conditions, in accordance with the ESRS S1 framework, enabling the implementation of improvement measures that enhance well-being, staff retention and the management of social risks.



5.5
HUMAN RIGHTS AND REDRESS MECHANISMS (C6)

CME has a formal human rights **due diligence** process, supported by corporate documentation, which applies to its own employees and the value chain, and includes mechanisms for the prevention, detection and resolution of non-compliance.

This process is supported by:

SOCIAL RESPONSIBILITY POLICY MANUAL

Applicable to own employees and the value chain, with an express prohibition on child/forced labour and coverage of labour rights and community rights.

COMMITMENT/ CODE OF CONDUCT FOR BUSINESS PARTNERS

It requires the entire supply chain to comply with principles of human rights, non-discrimination, integrity and applicable laws.

COMPLAINT AND REPORTING MECHANISMS

(including Ethics Channel/whistleblowing and a dedicated contact for Human Rights and Labour Rights issues).

SUPPLIER PERFORMANCE EVALUATION PROCEDURE

Includes audits and performance monitoring, with criteria, records and the possibility of exclusion for non-compliance.

TOPIC	COVERAGE IN THE SOCIAL RESPONSIBILITY POLICY MANUAL, INTEGRATED INTO THE CODE OF CONDUCT FOR BUSINESS PARTNERS
Child labour	✓
Forced labour	✓
Human trafficking	✓
Discrimination	✓
Prevention of workplace accidents	✓

Complaints mechanism

Workers (whether direct employees or part of the supply chain) may raise their concerns with the Workers' Representative for SA8000 (Human Rights and Labour Rights), elected by their peers as defined in the Code of Ethics Regulations, who will address them in accordance with those regulations.

We ensure that all employees are informed about the available complaint mechanisms through information published on our website, on the internal portal, and during training sessions - both when new employees join the company and through ongoing training on human rights and labour rights within our projects, involving both our own staff and those in the value chain. All the relevant documentation and contact details are publicly available on our website.

5.6
SERIOUS HUMAN RIGHTS ABUSES (C7)

We are not aware of any confirmed incidents of human rights violations involving our own employees, workers in the supply chain, affected communities or consumers/end users, either in 2024 or in 2025.

TOPIC	2024 CONFIRMED INCIDENTS	2025 CONFIRMED INCIDENTS
Child labour	x	x
Forced labour	x	x
Human trafficking	x	x
Discrimination	x	x
Prevention of accidents at work	x	x

The above information is derived from the Due Diligence processes and the complaint reporting and handling mechanisms in place during the period 2024–2025, as described in the previous section (5.7).

Adherence to the Code of Conduct for Business Partners, alongside the periodic assessment of supplier/subcontractor performance, within the framework of the management systems implemented (including the conduct of audits), are procedurally required (with analysis of results, maintenance of a supplier panel and exclusion of suppliers where necessary), constituting an operational Due Diligence mechanism to prevent, mitigate and remedy adverse impacts on human and labour rights in the supply chain.

5.7

CONSUMERS/ END USERS (ANNEX B SOCIAL THEME: CONSUMERS/END USERS)

INDICATOR	2024	2025
Number of personal accidents involving third parties	0	0

During the reporting period, we recorded ZERO accidents involving third parties (2024 and 2025). This result stems from a management model focused on prevention, operational control and technical verification prior to the infrastructure coming into operation. Practices and controls implemented:

EXECUTION IN ACCORDANCE WITH TECHNICAL STANDARDS AND SAFETY REQUIREMENTS
All installations are carried out in accordance with the Client's specifications, applicable standards and good engineering practice, with technical documentation and compliance records archived for each project.

PRE-COMMISSIONING QUALITY TESTS AND INSPECTIONS
Electrical/mechanical tests and functional checks are carried out, with formal recording of the results, and handover/commissioning is conditional upon full compliance.

RISK MANAGEMENT FOR THIRD PARTIES DURING AND AFTER CONSTRUCTION
Temporary signage, protection/cordoning off of risk areas, and management of access and third-party safety during construction works, restoration of original conditions following completion of works, and final inspections.

STRUCTURED PROCESS FOR INCIDENT AND COMPLAINT MANAGEMENT
Receipt, logging, root cause analysis and resolution of technical complaints/incidents relating to end users, with monitored response times and corrective/preventive actions.

The Business Units (in coordination with DQSA) ensure the coordination and implementation of these practices, monitoring operational indicators and promoting corrective actions where applicable. We maintain the technical training of teams assigned to critical infrastructure and periodically review construction and testing procedures, with a focus on preventing risks to third parties. The Quality Management System, implemented in accordance with the requirements of ISO 9001, is the unifying and structuring element of all these sub-processes.

CME will maintain its target of zero accidents involving third parties, by strengthening: (i) the traceability of tests and authorisations for entry into service; (ii) compliance with signage and safety measures on site; and (iii) the effectiveness of the incident and complaint management process. This approach ensures the protection of end users and the reliability of the infrastructure delivered, in line with stakeholders' expectations and best practices in safety management throughout the construction and installation cycle.

06

GOVERNANCE AND CORPORATE CONDUCT (B11 +C8+ C9)

6.1
CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY (B11)

NUMBER OF CONVICTIONS AND FINES	2024	2025
Total convictions	0	0
Total fines	0	0

During the reporting period, there were no convictions, fines or confirmed incidents of corruption or bribery involving CME. The organisation remains firmly committed to the highest standards of business ethics, underpinned by a Corporate Compliance Programme implemented in 2018 and periodically reviewed by specialist external bodies. This programme establishes the principles, procedures and controls designed to prevent, detect and proactively manage integrity risks, in line with European best practices and CSRD/ESRS G1.

The companies within the ProCME Group, including CME, also adhere to the ethical standards and protocols of their shareholders, VINCI and the Cobra Group, ensuring consistency in the application of corporate principles, and have established a set of their own policies that complement the defined codes.

The key documents include:

- **The Vinci Code of Ethics and Conduct and the ProCME Code of Ethics,** which set out the fundamental principles of ethical behaviour applicable to all operations.

- **Vinci Anti-Corruption Code of Conduct and ProCME Anti-Corruption Policy,** which establish specific rules for the prevention of acts of corruption, fraud and related offences, including the identification of risks in business processes and standards on prohibited conduct.

- **COBRA Protocols, the Corporate Compliance and Anti-Bribery Policy, and the ProCME Policy on Conduct Contrary to Competition Law, as well as the ProCME Group's Crime Prevention Plan** and related policies.

6.1.1 Compliance Monitoring and Internal Controls

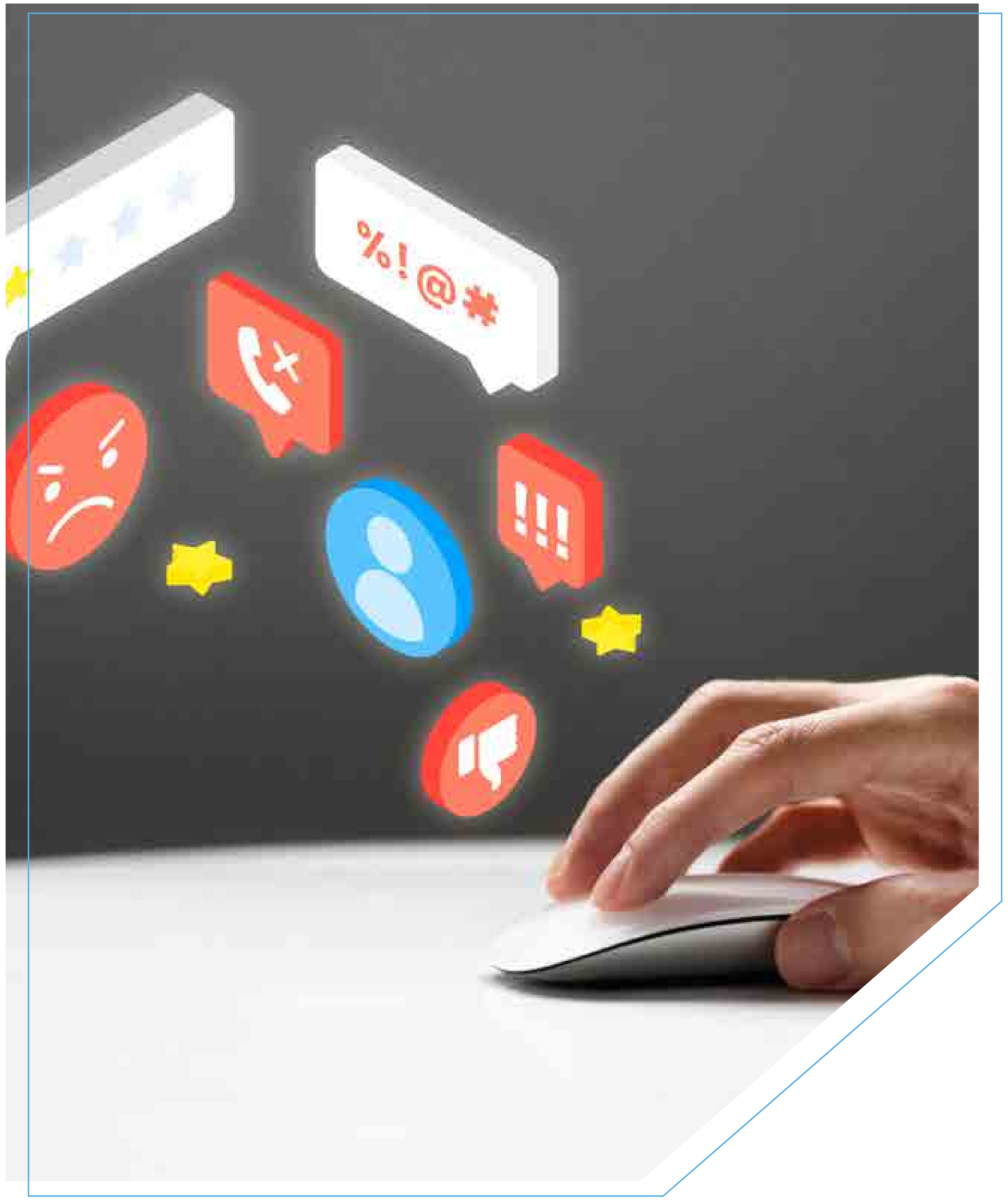
Compliance with the Codes and integrity policies is monitored through formal mechanisms, including:
- Periodic reviews and updates of policy documents.
- Analysis of communications, requests for clarification and incidents reported under the Code of Ethics Regulations.
- Systematic assessment of ethical non-compliance and implementation of the respective corrective actions.
- Regular consolidated reporting by the Compliance Committee to the Executive Committee.

This system ensures preventive capabilities and a structured response, reinforcing a culture of integrity throughout the organisation.

6.1.2 Training in Compliance and Business Ethics

The **Compliance Programme** incorporates an annual training plan focused on ethics, anti-corruption and the prevention of conflicts of interest. In 2025, initiatives were carried out targeting our own staff and critical roles, including:
- Mandatory anti-corruption training for employees exposed to significant risks.
- Incorporation of ethics and compliance modules into the induction of new employees.
- Internal awareness and communication campaigns on ethical principles.

These initiatives help to ensure that all employees understand their regulatory responsibilities and promote behaviour aligned with corporate standards.



6.1.4 Whistleblowing channel

CME provides accessible, confidential reporting channels that comply with the whistleblower protection scheme, enabling the reporting of unlawful conduct, breaches of internal policies or ethical violations. The channels include:

- **Digital platform:** https://cobrais.integrityline.com
- **Postal address:** Head of Corporate Compliance, ProCME Group, Lagoas Park, Building 11, 2740-270 Porto Salvo.

In addition, there is an **independent channel for the anonymous reporting** of potential breaches relating to the prevention of money laundering and terrorist financing, accessible via the internal portal.

CME guarantees **full protection against retaliation** for anyone who reports in good faith, ensures confidentiality, and restricts the disclosure of the whistleblower's identity, except where formally required by an investigation or legal proceedings.

6.1.5 Anti-Bribery Management System

Since 2020, CME has maintained an **Anti-Bribery Management System** that is implemented and certified in accordance with the requirements of ISO 37001, applicable to 100% of its activities and employees. This system includes:

- Analysis of bribery risks by process and in relation to third parties.
- Preventive internal controls, segregation of duties and approval rules.
- Specific anti-corruption training.
- Reporting mechanisms and internal investigation procedures.
- Continuous monitoring of the system's effectiveness and annual review.

Internal and external audit mechanisms, combined with due diligence processes for business partners, underpin the robustness of the system and explain the absence of incidents or sanctions during the reporting period.

6.2

DIVERSITY IN GOVERNING BODIES (C9)

NUMBER OF FEMALE MEMBERS	2024	2025
Number of female CME members of the CD / Number of male CME members of the CD	0	0
Number of female members Total Board / Number of male members Total Board	0.25	0.25

The **Executive Committee** (EC) of the ProCME Group comprises five members (including the Chairman/CEO), drawn from various companies within the Group. Two of these members belong to CME, neither of whom is a woman. However, there is one woman amongst these five members, resulting in an overall gender ratio of 0.25 women for every man on the EC as a whole.

The company acknowledges that female representation is still limited within this governing body, but states its commitment to non-discriminatory selection principles, ensuring that all appointments are based on merit, competence, sectoral experience and suitability for the role, committing to progressively improving gender diversity, always within a transparent framework and in line with the best governance practices set out in the ESRS.

i
ii
iii
iv
v
vi. Governance and corporate conduct
vii
viii
ix

07

SPECIFIC TOPICS

i. ii. iii. iv. v. vi. vii. Specific topics viii. ix.

7.1

CME'S CONTRIBUTION TO THE ENERGY TRANSITION (E1)

CME plays a significant role in expanding renewable energy capacity and strengthening the national electricity infrastructure, contributing directly to decarbonisation targets and the resilience of the energy system. In 2025, the company was involved in a significant number of photovoltaic and power line projects, both for its own production (via the Tecneira/ProCME Group) and for third parties, across the operational, construction and development phases.

The portfolio includes small-scale solar power plants (UPP) located across the country, larger-scale photovoltaic power stations and an extensive network of distribution and transmission lines (60kV, 150kV, 220kV and 400kV), which are essential for integrating renewable energy into the grid, strengthening transmission capacity and ensuring the continuity and quality of the electricity supply. These projects reinforce CME's contribution to climate change mitigation (E1), through the promotion of renewable energy and infrastructure that enables its integration into the national electricity system.

TYPE	Characterisation	Aggregate size
Own PV*	Operation	49.3 MW
	Construction	22.8 MW
	Development	1,069.4 MW
Third-party PV	Completed/Operational	62.3 MW
	Started (under construction 2025–2026)	53.5 KM
Networks	60 kV distribution (underground/overhead lines)**	16.1 KM
	Transmission ≥150 kV (150/220/400 kV)**	171.3 KM

(*) Tecneira projects whose construction is carried out by CME.
(**) Total length of the lines, from the start of construction to completion.

At the same time, this portfolio of projects generates additional positive social impacts, creating skilled jobs, stimulating demand for advanced technical training, and contributing to energy security and the stability of the communities and businesses served by the upgraded networks. In terms of governance, the projects involve processes rigorous risk management processes, critical supplier assessment, regulatory compliance and control systems that underpin the integrity and reliability of operations.

The topic is therefore of relevance to CME and its stakeholders and is addressed here as a specific issue, reflecting the company's pivotal role in the energy transition and the sustainable transformation of the national energy sector's infrastructure.

7.2

SOCIAL PROTECTION (S1-11 AND S2-11)

SOCIAL PROTECTION	2024	2025
Number of employees with social security cover (social security and accident insurance)/ Total number of employees	100%	100%

Our **Double Materiality** assessment identified Employment Security as a material topic, specifically the issue of **Social Protection** (Social Security, Health Insurance and Work Accident Insurance).

We ensure that all (100%) of our employees are registered with Social Security, and that 100% of our employees are covered by Work Accident Insurance. In addition to the national social protection schemes and our obligations as an employer regarding occupational accident insurance, for employees of the company operating from Portugal, the organisation also provides Health Insurance (Inpatient Care, Outpatient Care, Medicines, Dental Care, Prosthetics and Orthotics, amongst others) for all employees after 6 months of service with the organisation.

Ensuring that 100% of our employees are registered with Social Security, and the organisation's scrupulous compliance with its contribution obligations, guarantees social protection for 100% of our staff and access to the benefits of the current national system, namely:

- **Portugal** has a comprehensive social security system designed to protect citizens in various situations, such as unemployment, illness and old age, amongst others. This system is regulated by the Social Security Institute, I.P. (ISS, I.P.), which is responsible for the management and implementation of social security policies and, in the labour context, aims to compensate for the loss of income from work due to situations such as unemployment, illness, old age or disability.

- **Cape Verde** has a social security system. The National Social Security Institute (INPS) is the body responsible for its management. The social security system aims to protect citizens against various risks, such as illness, maternity, old age, unemployment, disability and death, through benefits such as allowances and pensions.

Similarly, we ensure that all our employees are covered by occupational accident insurance, and the organisation scrupulously fulfils its payment obligations, guaranteeing protection for employees in the event of accidents or occupational illnesses through the coverage of medical expenses, as well as compensation in the event of temporary or permanent incapacity and pensions in the event of death.

In 2025, for group companies operating in Portugal, a Life Insurance scheme was also implemented (a benefit contracted by the organisation that protects the employee and their family in the event of death or permanent disability, providing greater security and financial support in difficult times).

We also verify that 100% of our subcontractors' workers are registered with Social Security, and that the employing companies scrupulously comply with their contribution obligations, thereby ensuring social protection for 100% of our partners' employees and access to the benefits of the current national system.

Similarly, we verify 100% compliance with the requirement for all our subcontractors' workers to be covered by Work Accident Insurance, as well as strict compliance with payment obligations by the employing companies, ensuring protection for the respective workers in the event of accidents or occupational illnesses through the coverage of medical expenses, as well as compensation in the event of temporary or permanent incapacity and pensions in the event of death.

7.3
TRAINING AND SKILLS DEVELOPMENT (S1)

TRAINING AND SKILLS DEVELOPMENT	2025
Implementation of the training plan	91% implementation against the target of ≥80%
Training coverage	>95% of employees receive training (target ≥50%)

The shortage of skilled labour in these areas poses a critical risk to project delivery and the continuity of operations. In response, CME regards Training and Skills Development as a material issue, integrating it into strategic people management as a lever to:

1 Delivery capacity.
2 Accident prevention.
3 Employability and retention.

The Training and Inclusion Department (DFI), which forms part of the Human Capital and Sustainability Division, coordinates the entire training cycle - assessment, planning, delivery, evaluation and reporting - ensuring alignment with legal and regulatory requirements and with the needs of the business units.

This process includes:
- Initial and triennial assessment, incorporated into a prioritised annual plan.
- Internal and external training (CME is a DGERT-certified entity), including induction, qualifications and mandatory refresher courses.
- Systematic evaluation of satisfaction, impact and practical application.
- Detailed reporting, with traceability by action, trainee and unit.

The majority of training focuses on Health and Safety and Electricity & Energy, including Basic Safety Training, Low Voltage Technical Training / Networks, and Work in the Vicinity of Live Installations, but also covers topics such as Compliance and the GDPR.

Satisfaction levels are high (≈92%) and, in 2025, no complaints were recorded. The impact assessment demonstrates a high degree of technical autonomy, quality of delivery and external recognition (~96% where applicable), confirming the programme's effectiveness.

This topic is linked to other key areas:
- **S1** – equity in access to training.
- **S1 and S2 / OSH** - training as a critical control for the prevention of accidents and risks to third parties.
- **S4** - ensuring technical compliance of infrastructure.
- **G1** - training in ethics, anti-corruption and corporate compliance.

CME thus demonstrates a robust training system, with clear objectives, high levels of implementation and continuous improvement, mitigating a material risk (skills shortage) and strengthening the organisation's operational resilience.

7.4

BUSINESS CONTINUITY (ESRS 2 - IRO 1 + ESRS 1 (CHAPTERS 3 AND 5))

BUSINESS CONTINUITY	2025
No. of Disruptions > MTDP	0 (target=0)
Compliance with the exercise plan (includes subcontractors/service providers)	93% (target >90%)

Given the nature of CME's activities, in particular those relating to the provision of basic/essential services to the community, and its exposure to risks associated with the unavailability of resources, power, communications, systems and skilled labour, business continuity (BC) is considered a material issue for CME.

The CN Management System includes the conduct of Business Impact Analyses (BIA) to identify critical processes, the assessment of disruption risks, the definition of strategies/solutions and Business Continuity Plans (BCP), as well as the planning and execution of test exercises and system audits. The assessment of critical suppliers' capabilities is another highly relevant component of this system; the methodology was revised in 2025, with assessments carried out in January and June, without any significant deviations. Similarly, business partners were involved in simulation exercises and training sessions, conducted via the Annual Induction Programme in the relevant areas, covering CME staff and subcontractors, and incorporating content on response measures, procedures and roles in the event of a disruption.

In addition, there is continuous monitoring of compliance with customer SLAs in these areas (service levels), as well as of incidents recorded that have an impact, or the potential to impact, CN: incidents involving people and the environment, natural disasters, anti-social behaviour, strikes, pandemics, supply disruptions or cybersecurity incidents.

In 2025, Storm Martinho, within the scope of the POAC and Networks programme, was a significant event that necessitated the preventive rescheduling of works, with CME's performance having a positive impact on the customer's/community's CN. The 'blackout' of April 2025, which affected the Iberian Peninsula, causing power and communications outages, was treated as an incident with an impact on CN, from which we drew some lessons to be incorporated into the PCN in 2026.

CME has demonstrated increasing maturity in its National Civil Protection System (SGCN), effective incident management (including power cuts) with scheduled corrective actions, and the integration of critical suppliers into the assessment cycle. Enhanced training/DDS and coordination with OSH, QSA and the Information Systems and Technologies Department increase operational resilience and mitigate identified risks, supporting delivery capacity and the continuity of service to customers and society.

7.5

SUSTAINABLE PROCUREMENT - SUPPLIER RELATIONSHIP MANAGEMENT (G1)

CONTRACTS/ORDERS	2025
No. of Contracts and/or Orders with Suppliers containing ESG Clauses / Total No. of Contracts and/or Orders	100% (target=100%)

Suppliers, subcontractors and service providers are critical to quality assurance, operational continuity and the fulfilment of CME's ESG commitments throughout the entire value chain; consequently, supplier relationship management is a material issue for CME.

Relationships with business partners are governed by a corporate regulatory framework (policies, codes and procedures) that sets out selection criteria, contractual sustainability requirements, due diligence and performance assessment mechanisms, and tools for ongoing monitoring.

7.5.1 Principles and binding documents

- **Social Responsibility Policy Manual (Human Rights and Labour Rights):** applicable to ProCME Group companies, including CME, and to all Business Partners, with express prohibitions on child labour and forced/compulsory labour, principles of non-discrimination, and safeguards for occupational health and safety and community rights; reference document setting out the ESG requirements to be observed throughout the value chain.

- **Commitment to Regulatory Compliance / Code of Conduct for Business Partners:** establishes obligations regarding integrity, legal compliance, anti-corruption, fair competition and respect for human and labour rights, making the commercial relationship conditional upon acceptance of and compliance with the Code.

7.5.2 Supplier management process - from onboarding to performance

1. **Selection and approval (onboarding):** All suppliers in Portugal undergo a selection and approval process that incorporates ESG criteria (legal and labour compliance, human rights, health and safety, environment), ensuring that key risks are assessed before operations commence.

2. **Ethical and transparency due diligence (pre-contractual):** For contracts with predefined characteristics (higher risk/criticality), a risk analysis (due diligence) is carried out in relation to ethics and transparency, reinforcing the prevention of conflicts of interest, bribery and fraud in the supply chain.

3. **Sustainability clauses in contracts (procurement):** Contracts incorporate ESG clauses through the Code of Conduct for Partners and the Social Responsibility Policy Document, requiring compliance with requirements relating to human rights, working conditions, occupational health and safety, the environment and ethics - a practice applied to 100% of CME's contracts.

4. **Audits, inspections and supervision (implementation):** Audits and inspections are carried out on a sample basis, according to predefined risk criteria (type of activity, criticality, history), including verification of ESG aspects on site/at facilities and document analysis, with a record of non-conformities and action plans where applicable.

5. **Performance assessment (continuous cycle):** All suppliers are assessed using a formal performance methodology that incorporates ESG criteria (quality, deadlines, health and safety, the environment, legal compliance) and may result in restrictions or exclusion from the supplier panel in the event of non-compliant performance.

7.5.3 Reporting channels and continuous improvement

Business partners and other stakeholders have access to complaint/reporting channels (including the Ethics Channel) published on the website, ensuring confidentiality and a structured approach to potential breaches; these incidents inform corrective actions and the improvement of the compliance and Due Diligence programme.

7.5.4 Supplier ESG Risk Assessment

By 2025, CME had developed a structured ESG assessment process for its suppliers and subcontractors, integrating external and internal sources into a risk analysis model aligned with the CSRD's due diligence requirements. A central component of this process involved obtaining ESG ratings from D&B Informa, applied to a strategic group of 95 partners with the highest turnover, all with annual transactions exceeding €300,000. This approach ensures that the external assessment effort focuses on the partners most relevant from an economic perspective and in terms of potential impact on the value chain.

D&B's ESG assessment covers the three dimensions - Environmental, Social and Governance - and forms the primary basis for risk classification for these strategic entities. The availability of this rating has enabled CME to identify material risks, performance gaps and potential needs for mitigation or enhanced controls, based on an independent source.

In addition, for the remaining suppliers and subcontractors, CME has developed a robust internal assessment model based on three additional tools:

1. SAP's automated assessment of material and equipment suppliers, which assigns an annual performance rating in operational, logistical and administrative areas.
2. Quarterly operational assessment of subcontractors, carried out by the Site Management, which measures quality, deadlines, health and safety performance, environmental performance and social responsibility (including human and labour rights).
3. On-site QSARS inspections, carried out on an ongoing basis by Quality, Safety and Environment Technicians (TQSA), focusing on compliance with legal and regulatory requirements, preventive measures and best practices in occupational health and safety and environmental management.

Combining these sources made it possible to classify the value chain across the four sectors assessed:

TYPE	TOTAL NUMBER OF ENTITIES ASSESSED	% LOW RISK	% MEDIUM RISK	% HIGH RISK
Suppliers	289	**97.58%**	**2.42%**	**0%**
Subcontractors	163	**85.89%**	**10.43%**	**3.78%**
Entities with only ESG D&B	23	**21.74%**	**52.17%**	**26.09%**
No rating	**16 (3%)**	-	-	-

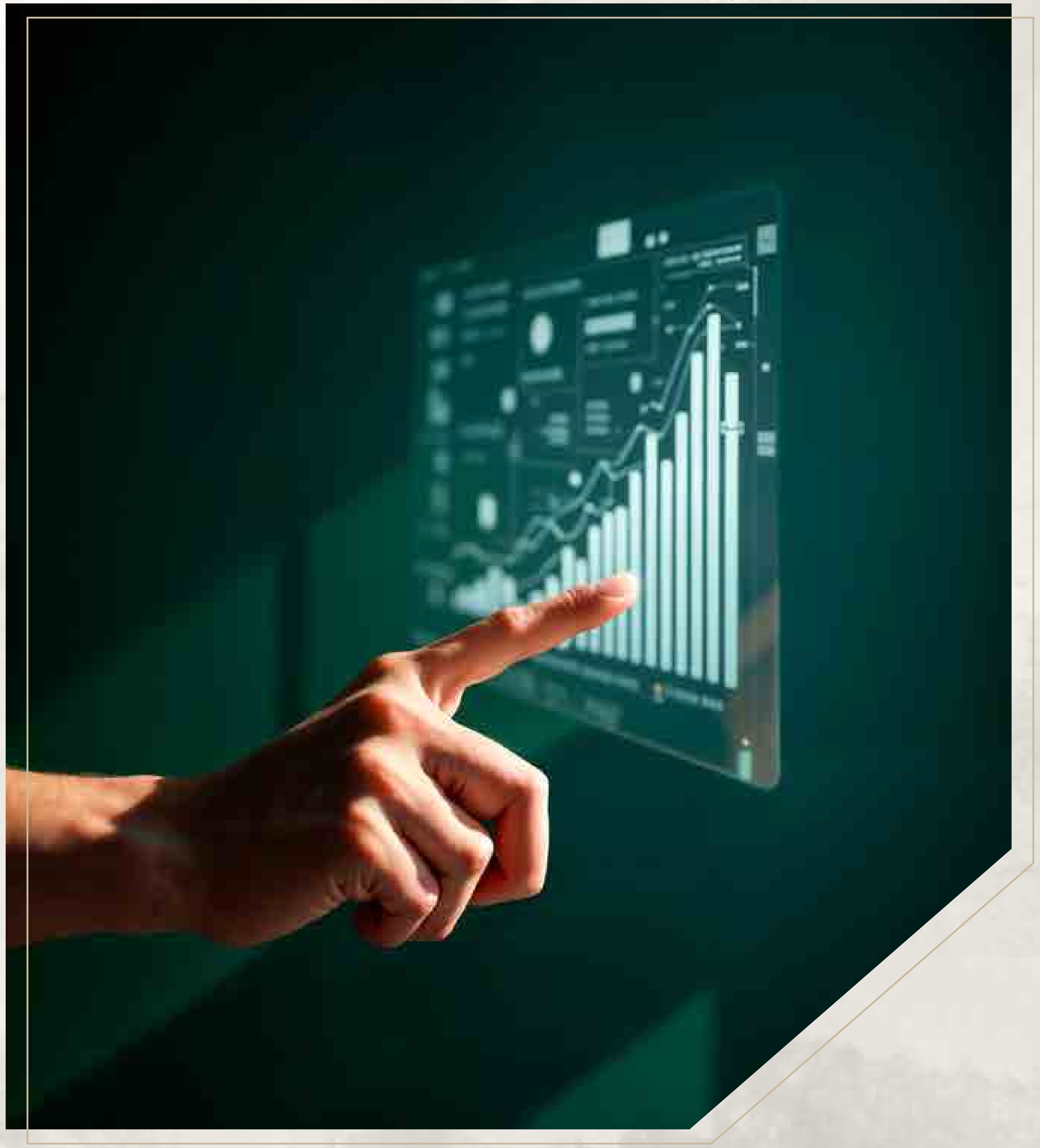
Technical note: The percentages reflect the internal distribution of risk within each category, with the exception of entities "without any classification", for which the percentage relates to the total number of entities.

The integrated analysis shows that 97.58% of suppliers are classified as low risk, 2.42% as medium risk and 0% as high risk, highlighting an extremely stable and mature profile in the operational and documentation performance of the partners who supply materials and equipment. This result confirms that the vast majority consistently meet compliance and performance requirements, requiring only regular monitoring and low-impact improvement measures.

The sub-contractor sector presents a slightly less favourable risk profile, though it remains largely positive: 85.89% were classified as low risk, 10.43% as medium risk and only 3.68% as high risk. These results reflect the effectiveness of the continuous monitoring procedures implemented on site — namely direct supervision by Site Managers, behavioural audits and checks on health and safety, the environment and social responsibility carried out by TQSA — which enable deviations to be identified in good time and risks to be mitigated before they materialise.

Among the subset of partners assessed exclusively by D&B and not included in internal databases, a different distribution is observed: 26.09% are classified as low risk, 52.17% as medium risk and 21.74% as high risk. This trend shows that, although there is a significant group of entities with moderate risk that require monitoring and gradual improvement, only around one-fifth present a high risk that demands further analysis. This pattern stems from D&B's assessment model, which tends to assign more conservative ratings when it identifies limitations in ESG reporting, gaps in transparency or partial evidence regarding management practices, particularly in external assessments carried out for the first time.

CME's supply chain ESG management model applies the principle of proportionality, taking into account available internal resources and the characteristics of the national subcontractor market. Consequently, gradual actions have been defined by risk level, prioritising mitigation, capacity building and monitoring, without disrupting partners' operations. Since the medium and high ESG risks identified result, for the most part, from reporting and transparency gaps identified by D&B, rather than from operational or behavioural failures identified in internal assessments, the measures adopted focus on improving the quality, completeness and consistency of partners' ESG information, supporting them in providing essential evidence and updating their external records.



For partners with an active IMPIC licence, CME also applies the principle of proportionality set out in the CSRD. The licence ensures the verification of structural governance elements, financial capacity, tax compliance and technical adequacy — dimensions that correspond to various factors assessed by D&B and represent an external source of risk mitigation. Thus, for entities classified as medium or high risk solely on the basis of external reporting factors, provided they hold a valid licence, CME adopts simplified and proportionate mitigation measures, equivalent to those applied to the immediately lower risk level, whilst ensuring operational continuity and compliance with the Due Diligence requirements set out in ESRS S2.

Low-risk entities are kept under regular monitoring, with their risk level updated on an annual basis. Medium-risk entities, in addition to this monitoring, receive practical guidance (such as the "Essential ESG Policies Template" and "Simplified ESG Reporting Guide"). For high-risk entities, in addition to monitoring and practical guidance, CME strengthens documentary monitoring and promotes ESG audits, whilst always maintaining operational continuity due to supply constraints in the market.

The prioritisation of action implementation for medium- and high-risk entities is based on pragmatic criteria:

- Critical partners for business continuity.
- Subcontractors currently working on site.
- Suppliers with an annual turnover exceeding €300,000.

A residual group remains unclassified, comprising entities with no internal history and no external rating. These are priority candidates for inclusion in a new phase of ESG Due Diligence, through dedicated questionnaires, document collection and, where appropriate, the procurement of an external assessment. The actions defined are proportionate to the available internal resources, do not disrupt project delivery, and are fully aligned with the principle of "proportionality and gradual improvement" set out in the CSRD, ensuring the continuous and sustained improvement of supply chain management.

08

ENDNOTES AND STATEMENTS

8.1
TEMPORAL COMPARABILITY

The data reported for 2024 and 2025 has been prepared consistently, using standardised methodologies for energy, GHG emissions, waste and social indicators, thereby ensuring comparability between periods.

Whenever methodological improvements have been made - such as the expansion of Scope 3 coverage in 2025, with the inclusion of new categories (Capital Goods, Upstream Transport and Commuting) - these have been highlighted in the relevant chapters, ensuring transparency regarding the impacts on comparability.

No retrospective restatements of the 2024 data have been made. Differences between periods reflect actual variations in activity, structural changes to projects and increased maturity in data collection and quality. The methodological developments observed, particularly in Scope 3, are consistent with the principle of proportionality set out in the VSME and with progressive alignment with the requirements of the ESRS, enabling the consolidation of more robust and reliable reporting over time.

8.2

LIMITATIONS OF THE REPORTED INFORMATION

The information presented in this report has been prepared on the basis of data that is verifiable, reliable and consistent with the principle of proportionality set out in the VSME. Nevertheless, limitations remain due to the operational nature of the CME and the varying maturity of the data sources:

- **Dependence on third parties:** some indicators depend on external systems and may contain margins of uncertainty.
- **Scope 3 under development:** several Scope 3 categories within the value chain rely, in part, on spend-based or average data methodologies, reflecting progressive maturity in the collection of primary data; this situation may affect full comparability between periods..
- **Partially self-reported social data:** certain social indicators, such as survey results and qualitative perceptions, are based on self-reports from employees or partners and may incorporate selection or response biases.
- **Involvement of subcontractors:** although CME treats subcontractors as an extension of its workforce, the collection of detailed data may vary depending on each partner's reporting capacity.

These limitations do not compromise the reliability of the data presented, but merely reflect the nature of the sources and the typical state of maturity of ESG systems in complex value chains. Where applicable, minimum quality controls, triangulation and internal validation have been applied.

i ii iii iv v vi vii viii Endnotes and statements ix

8.3 OUTLOOK

CME will continue to progressively strengthen the integration of sustainability into its operational, organisational and strategic management. The following priorities have been identified for the next cycle:

- **Improving the accuracy and coverage of Scope 3 emissions,** with increased collection of primary data from critical suppliers.
- **Phased implementation of the Climate Transition Plan**, aligned with the SBTi-like trajectory described in Chapter 4.4, including energy efficiency, self-consumption and electrification..
- **Expansion of the Business Continuity Management System**, increasing the number of processes covered and the frequency of drills..
- **Development of due diligence mechanisms** across the value chain, incorporating ESG assessment models, targeted audits and the integration of high-risk partners.
- **Development of internal skills,** strengthening technical, health and safety, and compliance training, mitigating material risks identified in the DMA.
- **Deepening our commitment to biodiversity and the circular economy**, including the implementation of the Act4Nature 2026–2030 commitments.

This agenda consolidates CME's position and strengthens the organisation's preparedness for an increasingly demanding regulatory and market environment.

8.4

CONTINUED ALIGNMENT WITH CSRD AND ESRS

Although CME is not currently subject to mandatory reporting under the CSRD, the company maintains a strategy of progressively integrating the principles, frameworks and requirements set out in the ESRS, facilitated by the methodological compatibility of the VSME. In particular:

DUAL MATERIALITY
The assessment carried out fully complies with the conceptual requirements of the ESRS (impact and financial), ensuring future continuity.

POLICIES, ACTIONS AND PROCESSES
The structure of the report replicates the format of ESRS 2 (Policies, Actions, Targets and IRO), ensuring cross-cutting consistency.

THEMATIC INDICATORS
Indicators aligned with ESRS E1–E5, S1–S4 and G1 were adopted wherever they were proportionate, relevant and supported by reliable data.

FUTURE TRANSITION CAPACITY
The organisation monitors regulatory developments and assesses the maturity of its systems on an annual basis, in order to ensure it is able to adapt should it fall within the scope of the CSRD.

This progressive alignment strengthens stakeholder confidence and ensures that CME maintains a robust, scalable methodological framework that is compatible with European sustainability reporting requirements.

i
ii
iii
iv
v
vi
vii
viii Endnotes and statements
ix

8.5
RELEVANT SUBSEQUENT EVENTS

In February 2026, **Storm Kristin** struck, an extreme weather event that affected several regions of the country, causing significant power outages, damage to infrastructure and operational disruptions for a number of CME's customers. This event falls within the physical risks identified in the double materiality assessment (E1 – Climate Change), relating to exposure to adverse weather events.

CME was mobilised to respond to the emerging need to restore services, working in coordination with network operators and the relevant authorities. The actions taken included:

- Urgent support for repairs to electrical and telecommunications infrastructure, including damaged lines, masts, equipment and access routes.
- Reinforcement of teams on the ground, with the additional mobilisation of technical and logistical resources.
- Stabilisation work, securing affected areas and phased restoration of service, in line with customers' business continuity plans.
- Rapid operational restoration, enabling the gradual return to normal service in critical areas.

The impact of Storm Kristin does not alter the conclusions of the 2025 report, but it confirms the significance of the physical risks already identified and reinforces the importance of the preparedness and response mechanisms described in Chapter 7.4 — Business Continuity. CME will incorporate the lessons learnt from this event into the review of its continuity plans and risk assessment processes for 2026, ensuring greater resilience in the face of extreme weather events.

No other subsequent events with a material impact on the report occurred.

09

CORRESPONDENCE TABLE: REFERENCES VS REPORT

VSME TOPIC	ESRS/EFRAG CORRESPONDENCE	SDGS	CHAPTER OF THE REPORT
B1 – General Information	ESRS 2 – General Disclosures ESRS 1 – Comparative Information / Limitations	- -	1 8.1, 8.2, 8.4
B2 – Policies and Practices	ESRS 2 – Policies and Actions	-	3
B3 – Energy and Emissions	ESRS E1 – Climate Change	7, 9, 13	4.1
-- (Specific Topic – Contribution of the CME for the Energy Transition)			7.1
B5 – Biodiversity	ESRS E4 – Biodiversity	15	4.2
B7 – Waste and Circularity	ESRS E5 – Circular Economy	12	4.3
B8 – Own Workforce	ESRS S1 – Own Workforce	5, 8, 10	5.1
B9 – OSH	ESRS S1; ESRS S2 – Safety	3, 8	5.2
B10 – Remuneration/Training	ESRS S1 – Training/Pay	5, 8, 10	5.3
-- (Specific Topic – Training)			7.3
-- (Specific Topic – Social Protection)	ESRS S1; ESRS S2	8, 10	7.2
B11 – Anti-corruption	ESRS G1 – Governance	16	6.1
Appendix B – Consumers / End Users	ESRS S4 – Consumers/ End Users	16	2.3.2, 5.7
C1 – Strategy/Model	ESRS 2 – Strategy; ESRS 1 – Chapter 3: Double Materiality	8, 9, 12 -	2 8.3
C2 – Policies/Targets	ESRS 2 + Thematic	-	3
C3 – Climate Targets	ESRS E1 – Transition Plan	13	4.4
C4 – Climate Risks	ESRS E1 – Risks	13	4.5
C5 – Workforce Information	ESRS S1 – Add.	5, 8, 10	5.4
C6 – Human Rights	ESRS S1–S4	8, 10, 16	5.5
C7 – Human Rights Incidents	ESRS S2-17, S3-17, S4-17	16	5.6
C8 – Excluded Sectors	ESRS E1 + Finance	13	6.2
C9 – Diversity Governance	ESRS G1-3	5	6.3
-- (Specific Topic – Business Continuity)	ESRS 2 – IRO 1 + ESRS 1 (Chapters 3 and 5)	9, 11, 13	7.4
-- (Specific Topic – Sustainable Procurement)	ESRS G1; ESRS S2	8, 12, 16	7.5