



ARCOSA

2024 SUSTAINABILITY REPORT

**BUILDING A STRONGER,
MORE SUSTAINABLE FUTURE.**



FORWARD-LOOKING STATEMENTS

This document contains forward-looking statements as defined by the Private Securities Litigation Reform Act of 1995. Forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from such forward-looking statements. For more information on these risks and uncertainties, please refer to “Risk Factors” and the “Forward-Looking Statements” section of “Management’s Discussion and Analysis of Financial Condition and Results of Operations” of the Form 10-K posted on our website.

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A LETTER FROM OUR CEO

2024 was an exceptional year for Arcosa. We continued to deliver on our company goals through record financial results, transformative acquisitions, ongoing organic growth, and business-focused sustainability initiatives. From equipment and facility upgrades to building a strong, safe workforce, we remain committed to integrating sustainability initiatives into our long-term strategy and daily activities.

We have built a sustainability program focused on initiatives that positively impact our plants and materials sites and the communities where we live and work. As the sustainability landscape shifted in 2024, we performed a comprehensive sustainability materiality assessment to ensure we prioritize the topics most important to our stakeholders. Arcosa's updated assessment continues to guide our focus, in line with our stakeholders' needs and preferences.

Safety culture and performance remain critical to our sustainability outlook. Arcosa's ARC 100 journey, started in 2019, continues to grow as our culture of safety achieved record low injury rates in 2024. Since its inception, we have implemented many continuous improvement initiatives, including safety culture workshops for our employees, safety mentorship programs, and expanded safety communication.

In 2024, we added another tool to the ARC 100 toolbox: ALIVE, Arcosa's Serious Injury & Fatality Prevention program. The purpose behind ALIVE is to strengthen the indicators that help us identify potential safety gaps, drive strong mitigation activities for gaps identified, and leverage our strong safety structure to prevent serious incidents. We believe ALIVE will further enhance our safety culture focus.

Energy management has been an important topic for Arcosa over the past five years, as our sites pursue efficiency in a time of company growth. In response to rising energy costs, and in support of our strategy to decrease emissions, we continue to focus on ways to reduce energy consumption and optimize energy mix. Announced in 2021, we set a goal of a 10% reduction in our emissions intensity by the end of 2026, compared to our 2020 baseline. As of 2024, we have reduced our emissions intensity by 27% through initiatives that support positive environmental and economic returns.

Building strong communities in the places we live and work is a key Arcosa priority. Our employees take pride volunteering in activities within their local communities. They invest their time and money to support organizations across our North American footprint that advance education for the workforce of the future, supply food to underserved communities, and grow relationships with local municipalities. Arcosa employees exemplify our values, knowing that we win together.

Thank you for your interest in Arcosa's 2024 Sustainability Report, the fifth annual compilation of the activities our businesses are pursuing to advance our sustainability principles. Inside, we refresh our sustainability materiality matrix, reiterate our strategy, provide updates on key environmental and safety metrics, and highlight a selection of the great initiatives implemented by our teams. At Arcosa, we believe when we work together, we can build a stronger, more sustainable future.

Very truly yours,



ANTONIO CARRILLO
President & Chief Executive Officer





EXECUTIVE SUMMARY

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2024 YEAR IN REVIEW

\$2.6B

Revenue supports healthy financial performance in line with stated company targets

\$1.2B

Transformational Stavola acquisition that expanded construction materials platform

5

Years since the launch of safety culture initiative ARC 100

26%

Year-over-year improvement in Total Recordable Incident Rate (TRIR)

27%

Emissions intensity reduction vs. baseline

19%

Water intensity reduction vs. prior year

2

Launched our second Arcosa Leadership, Exploration, and Development (LEAD) cohort

✓

Completed a comprehensive Sustainability Materiality Assessment to ensure our strategy is aligned with stakeholder needs

~6,250

Employees

85+

Years Operating



Arcosa's three segments are made up of leading businesses that serve critical infrastructure markets.

CONSTRUCTION PRODUCTS



ENGINEERED STRUCTURES



TRANSPORTATION PRODUCTS¹



¹ Arcosa's steel components businesses were sold in August 2024. Metrics and financials reflect inclusion through completion of sale.





GROW

in attractive markets where we can achieve sustainable competitive advantages



REDUCE

the complexity and cyclicalities of the overall business



IMPROVE

long-term returns on invested capital



INTEGRATE

sustainability initiatives into our long-term strategy



MAINTAIN

a healthy balance sheet through prudent deleveraging

VISION

VALUES

PROMISE

**UNIFIED IN OUR
COMMITMENT
TO BUILD A
BETTER WORLD**

We advance principles of sustainability and a safety-focused culture

We are committed:
innovative, focused, results-oriented

We act with integrity:
principled, honest, fair

We make things happen:
agile, driven, passionate

We win together:
collaborative, dedicated, united

At Arcosa

- > **We activate** the potential of our people
- > **We care** for our customers
- > **We optimize** operations
- > **We integrate** sustainability into our daily practices as well as our long-term strategy
- > **We promote** a results-driven culture that is aligned with long-term value creation

SUSTAINABILITY MATERIALITY MATRIX

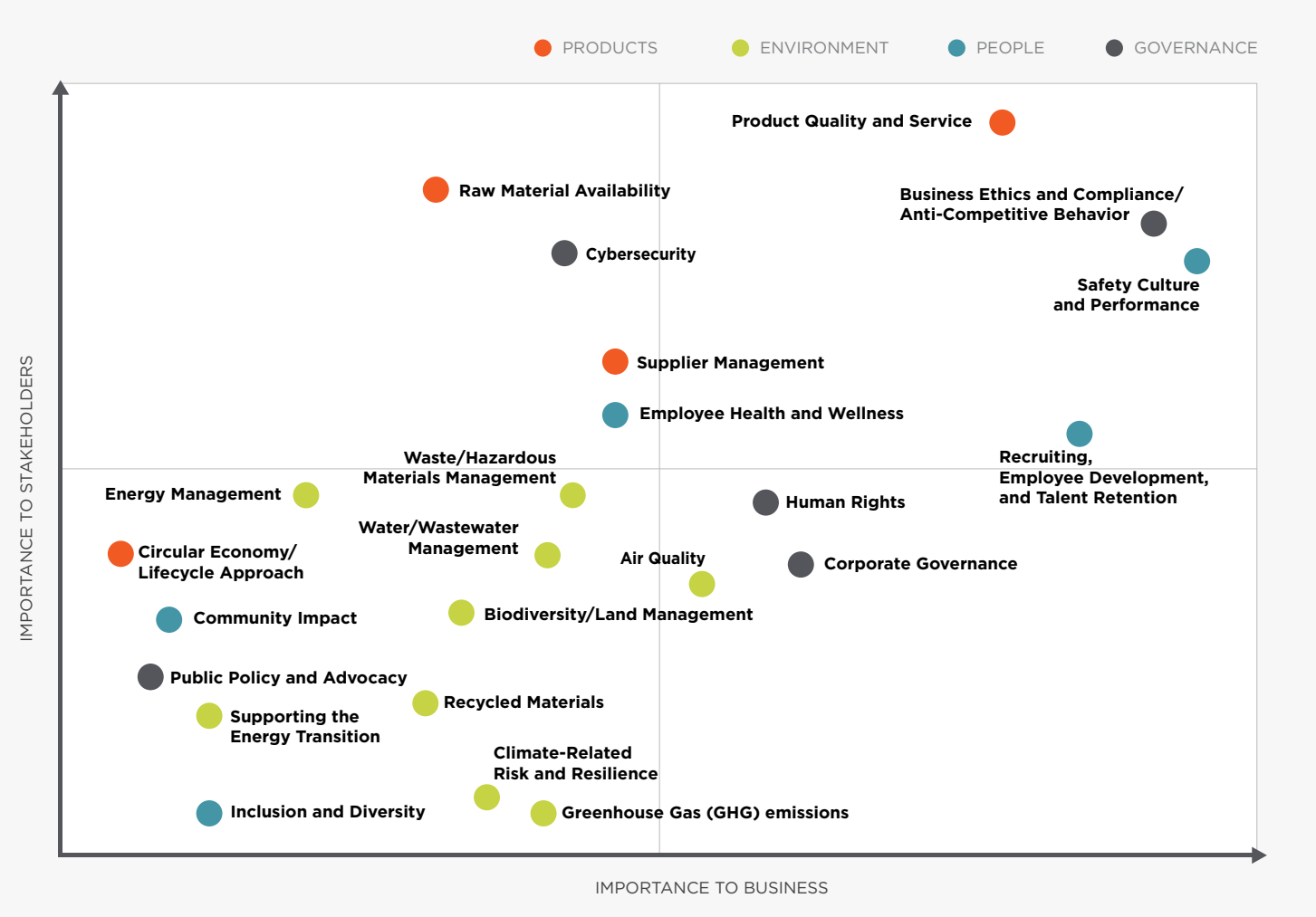
Arcosa’s sustainability materiality matrix drives our sustainability focus. Developed and refreshed with the help of outside consultants, we partnered with internal and external stakeholders, including employees, customers, suppliers, investors, industry associations, senior leaders, and the Board of Directors to understand the sustainability issues most important to them, with corresponding importance to Arcosa.

In 2024, Arcosa performed a comprehensive, refreshed sustainability materiality assessment to ensure our sustainability program continues to align with stakeholder sentiment.

Topics of the highest importance to our stakeholders and of greatest impact to our business are shown in the top right quadrant of the matrix:

- > Product Quality and Service
- > Business Ethics and Compliance/Anti-Competitive Behavior
- > Safety Culture and Performance
- > Recruiting, Employee Development, and Talent Retention

Arcosa’s voluntary reporting is a compilation of metrics and narrative support, aligned with the needs of our stakeholders.



STRATEGY: ADVANCING BUSINESS SUCCESS

Arcosa’s sustainability strategy integrates feedback from a wide range of stakeholders, including internal and external stakeholders across multiple industries. Finding the right balance between aspirational leadership and business-focused growth has been critical to defining our sustainability strategy. Arcosa is committed to integrating sustainability into our daily practices and long-term vision.

Our strategy is to implement business practical initiatives in high-impact areas, with direct benefits for our sites and our people and far-reaching benefits for the places where we live and work.

We have identified three impact areas within our strategy:



Governance excellence through high standards of ethics and compliance in all we do



Collaborative environmental action at our sites to preserve and protect air, water, and land for today and for the future



Inclusive social engagement that leads to a strong workforce, strong relationships, and strong communities

With these impact areas in mind, and in collaboration with our refreshed 2024 Sustainability Materiality Assessment, we continue to build on the strong sustainability foundation we have established.



Seeing daily efforts translate to big-picture change is not always easy. At Arcosa, one of our goals is to educate employees at all levels within the organization on the simple and complex ways their daily actions can contribute to our overall sustainability strategy. We connect the dots between the practical and the world-changing.

In our Meyer Utility Structures business, several facilities upgrades have translated to both cost savings and environmental protection, including:

- > LED lighting
- > On-demand water heaters
- > Motion sensor lighting and water faucets

Implementing practical sustainability initiatives at our facilities positions Arcosa for sustainable success in the near and long terms.



GOVERNANCE & ETHICS

Chairman's Letter

Governance Highlights

Board of Directors

Executive Compensation Plans

Ethics & Compliance

Cybersecurity

ACA
LISTED
NYSE

NEW YORK STOCK
POST 10



A LETTER ON BEHALF OF THE BOARD

2024 was a year of growth for Arcosa: financial growth, expansion of our core portfolio, and market-driven production increases in our businesses. Continued focus on our long-term strategy and business fundamentals drove Arcosa's success in a time of shifting stakeholder sentiment around certain sustainability topics.

Arcosa remains focused on our foundation of business practical projects that drive sustainable improvements in our facilities and the communities where our employees live and work. We continue to integrate sustainability initiatives into our daily activities and long-term strategy, expanding a positive impact as the business grows.

Arcosa's Board of Directors embraces our responsibility to provide oversight of Arcosa as the Company continues to evolve. Oversight often includes evaluation through a lens of sustainability, including monitoring risks under the Enterprise Risk Management process, maintaining strong governance and compliance in a shifting regulatory landscape, and enacting strategic responses to a broad range of stakeholder needs.

We made progress over the past year in key areas, as follows:

- > Under the ARC 100 safety culture initiative, safety measurables continue to improve, with a greater than 70% reduction in Arcosa's Total Recordable Incident Rate (TRIR) since 2019.
- > Broadening the ARC 100 reach, Arcosa introduced a Serious Injury & Fatality Prevention program, ALIVE, in 2024 as we continue our focus on improving safety.
- > To best understand the needs of our stakeholders, Arcosa completed a comprehensive sustainability materiality assessment during the year. We used this direct feedback from both internal and external stakeholders to prioritize impactful sustainability topics important to our stakeholders.
- > Since establishing a baseline in 2020, Arcosa has reported a 27% reduction in emissions intensity, surpassing a published goal of a 10% reduction by 2026. Arcosa continues to focus on ways to further improve energy efficiency in a time of growth.

Contained within the report, are a selection of initiatives that encompass the positive impact our plants and people have made as we work together to build a better world. On behalf of Arcosa and the Board of Directors, thank you for your interest in the 2024 Sustainability Report.



RHYS J. BEST
Chairman of the Board

GOVERNANCE HIGHLIGHTS

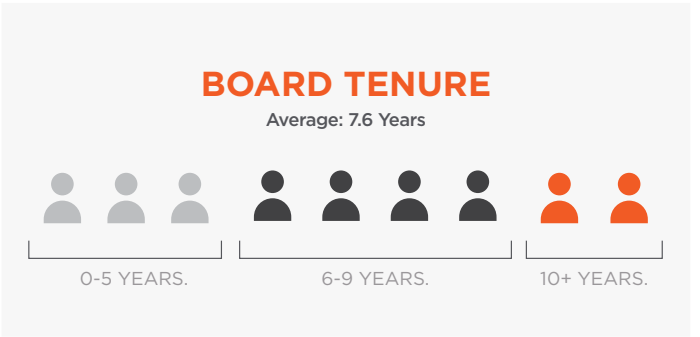
Our organizational structure is aligned with stakeholder value creation.

We are committed to strong corporate governance practices, aligned with shareholder interest and supportive of the success of our organization.

Arcosa’s Board of Directors oversees the Company’s management for the benefit of shareholders, with three fully independent committees that provide oversight in specific, targeted areas.

Due to the broad nature of sustainability-related topics, each committee provides expert oversight in key areas:

- > Audit Committee oversight of certain risk mitigation practices, including a formal Enterprise Risk Management program
- > HR Committee oversight of labor practices and issues impacting the workforce
- > Governance & Sustainability Committee oversight of environmental regulatory changes, corporate governance, climate-related issues, and other sustainability-related activities



Independent Board Chairman	8 of 9 current Board members are independent	New York Stock Exchange-compliant clawback policy in place
Limits on other public company board service	Regularly scheduled executive sessions of independent Board members	Extensive shareholder engagement program
Majority voting policy for uncontested director elections	Culture that focuses on sustainability	Annual Board and Committee self-performance evaluations
Shareholders' ability to nominate directors through proxy access	Enterprise Risk Management program with full Board and Committee oversight	Robust director and senior officer stock ownership requirements
All Board committees are 100% independent	Policies prohibiting short sales, hedging, margin accounts, and pledging of Arcosa stock	Annual election of all Directors



TALENTED GROUP OF LEADERS WITH C-SUITE & PUBLIC COMPANY BOARD EXPERIENCE

Arcosa’s Board includes eight independent Directors, seven Directors with CEO experience, and three new directors over the last five years.

- Independent Chair
- Independent Director
- Audit Committee
- Governance & Sustainability Committee
- Human Resources Committee
- New Director Since 2018



Joseph Alvarado
Former Chairman & CEO, Commercial Metals Company

Significant management experience provides the Board with additional perspective on the Company’s operations, including construction products and steel-fabrication businesses.



Rhys J. Best
Chairman (Non-Executive) of the Board of Directors, Arcosa, Inc.

Extensive experience managing and leading significant industrial enterprises provides the Board with additional perspective on the Company’s operations, including construction products and engineered structures businesses.



Antonio Carrillo
President & CEO, Arcosa, Inc.

Significant knowledge and understanding of Arcosa’s products, services, operations, and business environment and has experience leading a significant industrial enterprise in Mexico, where Arcosa has a number of operations.



Jeffrey A. Craig
Former Executive Chairman, Meritor, Inc.

Significant management experience; provides the Board with additional perspective on the Company’s operations, including transportation products businesses.



Steven J. Demetriou
Executive Chairman of Amentum Holdings, Inc.

Significant experience in senior management roles; provides the Board with additional perspective on the Company’s operations, including its engineered structures businesses, and driving sustainability initiatives.



John W. Lindsay
CEO, President, and Director, Helmerich & Payne, Inc.

Significant management experience; provides the Board with additional perspective on the Company’s operations, including engineered structures businesses.



Kimberly S. Lubel
Former Chairman, President & CEO, CST Brands, Inc.

Significant management experience and diverse background across multiple industries; provides the Board with additional perspective on the Company’s operations.



Julie A. Piggott
Former EVP & CFO, BNSF Railway Company

Significant management experience; provides Board with additional perspective on the Company’s operations, including transportation products businesses.



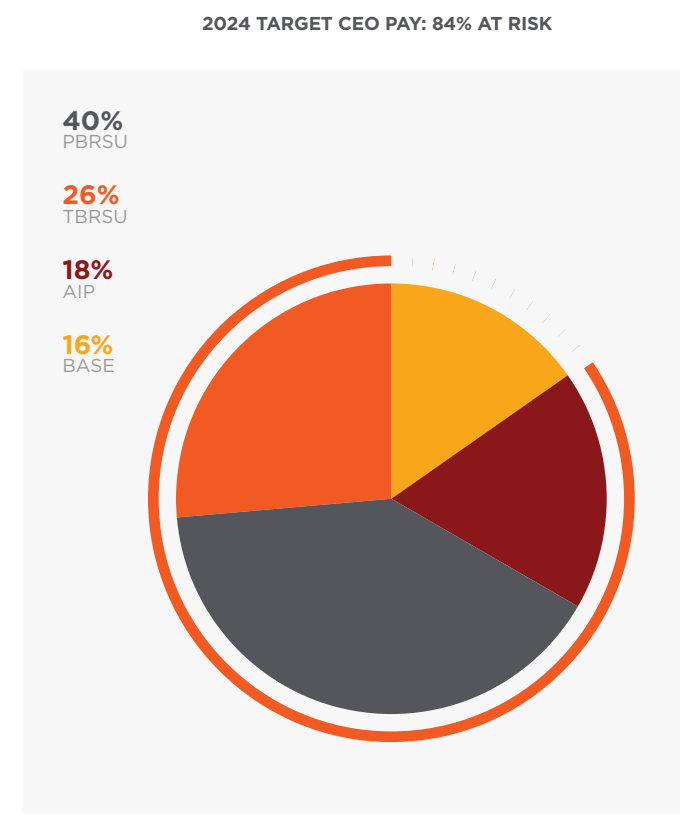
Melanie M. Trent
Former EVP, General Counsel & Chief Administrative Officer, Rowan Companies plc (now Valaris plc)

Significant legal and management experience, diverse background and knowledge of oil and gas industry; provides the Board with additional perspective on the Company’s operations.



Arcosa's 2024 incentive plans further align executive compensation with long-term stakeholder value creation while driving accountability in all levels of the organization.

	COMPONENT	PURPOSE	DESIGN
FIXED	Base Salary CASH	Attract, retain and motivate key executives by providing market-competitive fixed compensation	Reviewed at least annually to consider changes in responsibility, experience, individual performance, and market competitiveness.
	Annual Incentive Compensation (AIP) CASH	Short-term, at-risk pay designed to motivate achievement of annual performance goals across the entire organization and within business units in support of our strategic priorities	<p>Market-competitive targets and goals established for executives:</p> <ul style="list-style-type: none"> > Specific financial metrics for Corporate and Group President plans > Accountability for execution of strategic initiatives <p>There are no payouts when performance falls below financial thresholds and there is a failure to execute strategic initiatives.</p>
	Long-Term Incentive Compensation (LTI) EQUITY	Long-term, at-risk pay designed to balance short-term, at-risk pay; enhance alignment between executives and shareholders; and support our strategic priorities and long-term shareholder value creation	<p>Our executives receive their LTI compensation in two parts:</p> <p>1) 60% of LTI in performance-based restricted stock units (PBRSU): Awards linked to achievement of Pre-Tax Return on Capital, Adjusted Cumulative Earnings Per Share, and Total Shareholder Return relative to the performance of the S&P SmallCap 600 index. Payouts in Arcosa Common Stock are made at the end of a three-year performance period and can range from 0%-200% of target. There are no payouts if performance is below threshold.</p> <p>2) 40% of LTI in time-based restricted stock units (TBRSU): Awards vest three years ratably, 1/3 each, 2025, 2026, and 2027.</p>
AT-RISK			



* Chart above reflects an approximation of the 2024 annual target total compensation mix.

KEY POLICIES & STATEMENTS	OBJECTIVE	APPROACH
Arcosa Code of Conduct	Ensure employees are trained periodically on expected behavior related to policies, laws, and regulations	<ul style="list-style-type: none">> Annual Code training and certification> Easy access to Code and anonymous reporting channels> Workforce free from retaliation, discrimination, and harassment
Health & Safety	Maintain standards and practices that protect the health and safety of stakeholders	<ul style="list-style-type: none">> Advance a safety culture through ARC 100 program> ALIVE, Serious Injury & Fatality Prevention program> Tailored Occupational and Process Safety procedures> Examine contractor safety programs
Environmental Responsibility	Publish, educate, and incentivize workforce to develop environmental awareness and reduce environmental footprint	<ul style="list-style-type: none">> Sustainability training for employee knowledge-building and to spark day-to-day innovation> Strategic business initiatives driven by leadership teams across Arcosa> Continuous professional education for environmental professionals, aligned with industry and regulatory guidance
Foreign Corrupt Practices Act (FCPA)	Zero tolerance toward acts of corruption (prohibition of facilitation payments), and prohibition of providing benefits to public officials	<ul style="list-style-type: none">> Train impacted employees> Train impacted agents and third parties representing Company interests> Thorough vetting of international suppliers> Audit of international financial transactions
Cybersecurity	Ensure confidentiality, integrity, and availability of the Company's computer networks, applications, devices and data	<ul style="list-style-type: none">> Audit committee oversight> Additional risk mitigation through cybersecurity insurance> Externally audited under CIS standard> Multiple layers of security> Robust technology training for employees> No material security breaches in the last three years



Arcosa prioritizes cybersecurity as the cyber threat landscape evolves and becomes increasingly complex and sophisticated. We take a holistic, multilayered approach to cybersecurity and privacy, leveraging defense-in-depth methods and industrial frameworks.

Arcosa’s Board of Directors and certain Senior Leaders oversee cybersecurity risk, with cyber risk management strategically integrated into the broader risk management framework to promote a company-wide culture of cyber risk awareness. Arcosa’s information technology leadership team evaluates and addresses cybersecurity risks in alignment with business objectives, operational needs, and industry accepted standards, such as the CIS Critical Security Controls and National Institute of Standards and Technology (“NIST”) frameworks.

Arcosa has processes and procedures in place to monitor the prevention, detection, mitigation, and remediation of cybersecurity risks. Risk mitigation activities include but are not limited to:

- > Maintaining a defined and practiced incident response plan
- > Maintaining cyber insurance coverage
- > Employing appropriate incident prevention and detection software, such as antivirus, anti-malware, firewall, endpoint detection, and identity and access management
- > Maintaining a defined disaster recovery policy and employing backup/disaster recovery software, where appropriate
- > Educating, training, and testing employees on information security practices and identification of potential cybersecurity risks and threats
- > Ensuring familiarity and compliance with cybersecurity frameworks, where appropriate
- > Monitoring, reviewing, and evaluating new developments in the cyber threat landscape

Layered Defense Methodology		
People	Process	Technology
We ensure our most critical resources, our employees, are well-trained to recognize and report cyber risks.	We mitigate cyber risk and comply with applicable regulatory requirements and standards through robust policies and processes.	We deploy and maintain enterprise-class cyber protection solutions to protect the organization.
Resources include compliance with Acceptable Use policies, Cyber Security Awareness training, phishing simulations, and mandatory annual certification.	Key external partnerships enable us to keep pace with an evolving cyber threat landscape.	Perimeter and internal networks (including private cloud) protected through automated processes.





OUR PEOPLE

Employee Health & Safety 20

Talent Development 23

Community Action 25

Designations & Recognition 28

WE ACTIVATE THE POTENTIAL OF OUR PEOPLE



150+

Locations Across
North America
in 2024

~6,250

Employees
as of December
31, 2024

54%

U.S. Employees with
Tenure Exceeding
3 years

26%

Improvement
in TRIR vs.
2023



Arcosa remains committed to high safety standards across our operations. To us, building a better world includes a strong culture of safety for employees, contractors, and visitors every day.

Arcosa’s incident rate over the past five years reflects a marked improvement (72%), with 2024 showcasing our lowest historical Total Recordable Incident Rate (TRIR). Our severity rate remains low, with a Days Away, Restricted, or Transferred (DART) rate improvement of 21% compared to 2023.

Identified as a high-priority topic in our 2024 sustainability materiality assessment, Safety Culture and Performance remains a top focus for Arcosa. No accident is acceptable, and we aspire for zero incidents at our facilities. To reach our aspiration, we have implemented continuous improvement efforts, including ARC 100 initiatives and the 2024 introduction of ALIVE, Arcosa’s Serious Injury and Fatality (SIF) program.



In 2024, Arcosa Shoring Products’ ARC 100 continuous improvement team identified and championed a Safety Mentor program. Developed in other Arcosa business units in the past, the Shoring team looked to solve a similar problem in a way that worked best for their plants and people. The team collaborated, presented a plan to the leadership team, and implemented the Safety Mentor program across its sites. Early benefits of the program include an expanded and infectious safety culture, new-hire employee retention, collaboration, and leadership development.



Launched in 2019, ARC 100 is Arcosa’s safety culture initiative, aimed at building a positive and proactively engaged culture of safety excellence to enhance safety progress and awareness throughout the company. ARC 100 is inspired by the voices of front-line employees, driven by cross-functional teams, and actively supported by visible commitment from senior leaders.

Key elements of ARC 100 include:

- > Collaboration from employees at all levels to hold each other accountable for safe actions every day
- > Development and implementation of new processes, procedures, and initiatives to strengthen our safety culture
- > Commitment to an evolving system of continuous safety improvement

Each unique business builds cross-functional teams to address specific safety issues identified by an informed steering team.

The following selection of initiatives has been developed or refined by continuous improvement teams under ARC 100.

In 2024, Arcosa continued to build our team of ARC 100 Safety Culture Workshop facilitators. These facilitators help employees understand what it means to have a culture of safety.

The multiday workshops facilitate in-depth learning about ARC 100 culture and methodologies. Our goal is for all Arcosa employees to participate in this hands-on workshop.

Daily discussions of core safety values reinforce skills built over time. Arcosa Safety Briefings were developed as intentional time spent at regular intervals during the work week to present and talk through at least one safety topic. Initially developed in Arcosa’s Natural Aggregates business in 2019 and rolled out across many others since, these briefings have grown into a leading indicator of employee engagement in safety. Arcosa often encourages Safety Briefings as a first step in ARC 100 safety culture development with acquisition businesses.

In 2021, Arcosa’s Meyer Utility Structures business found that, while the existing safety orientation training was essential, on-the-job training and follow-up needed improvement. Thus, the Safety Mentorship Program was born. The program pairs new hires with trained volunteer safety mentors who provide job-specific training and tools. Benefits of the program include higher safety acumen for new employees, increased employee retention, reduced injuries for new hires, and higher engagement for mentors. In 2023 and 2024, this program was developed by business-specific continuous improvement teams and launched at additional locations, including Arcosa’s Shoring Products and Specialty Materials Business Units. While mentorship remains key, the needs and processes for each business are determined and built by front-line workers within each specific business, giving ownership and uniqueness to every individual program.



One of the key elements of the ARC100 program is a commitment to an evolving system of continuous safety improvement, at plants and materials sites, as well as for Arcosa as a whole. In 2024, Arcosa’s leadership team built on its commitment to safety by investing in ALIVE, a Serious Injury and Fatality (SIF) Prevention Program. Driven by an Executive Governance Team, ALIVE expands the ARC 100 toolbox, allowing our safety leadership team to continue to pursue a goal of zero accidents.

A safety incident could be considered a SIF or could have SIF potential if it is 1) life-threatening, 2) life-altering, or 3) has the potential to be either of the preceding, regardless of the actual outcome. We believe we can eliminate SIFs from our sites by mitigating risks that could potentially lead to severe outcomes.

ALIVE Objectives Include

STRENGTHENING
LEADING
INDICATORS

IMPROVING
ACCIDENT
MITIGATION
STRATEGIES

LEVERAGING
EXISTING SAFETY
STRUCTURE TO
DRIVE PREVENTION



LIFESAVING INTERACTIONS VALUING EVERYONE

ALIVE

DRIVEN BY ARC100



We position Arcosa for growth by developing a broad, deep bench of talent.

Career growth for our employees

Develop knowledge and capabilities to engage, retain, and prepare employees for future roles.

Talent to best serve our customers

Offer experiences for employees to take on a variety of roles and responsibilities.

Reduce future risk for our stakeholders

Identify successors to fill key positions and retain top talent within Arcosa.

EXTERNAL PROGRAMS	INTERNAL PROGRAMS	FINANCIAL SUPPORT
Harvard “Leading with Finance” online program	Business Acumen training	Tuition reimbursement at educational institutions
Positive Management Leadership (PML Experience®) seminar	Interaction Management ® (DDI) leadership development program for front-line leaders	Professional society memberships
Women in Manufacturing (WIM™) professional development programs	Civil Treatment ® (ELI) flagship training program for leaders and employees	Professional conference and symposia registrations
Young professional and leadership programs through local Chambers of Commerce	Annual employee evaluation and goal development	Other educational courses that enhance learning
	Arcosa Leadership, Exploration, and Development (LEAD) cohort	



The Arcosa Leadership, Exploration, and Development (LEAD) program, launched in 2022, was developed to identify high-performing, high-potential internal talent who have demonstrated broader leadership skills in management and to grow our bench of qualified future leaders. The program includes concrete development plans for construction materials and manufacturing tracks, with emphasis on leadership growth.

Employees selected for the cohort participate in a full slate of development activities, including:

- > Skills and gap assessments
- > Development plans for soft and technical skills
- > Group experiences with visits to plant locations
- > One-on-one mentorship

The inaugural class cohort graduated in 2023, with more than 50% of participants earning subsequent promotions to plant leadership roles.

In 2024, we introduced our second LEAD cohort. The program began with an in-person retreat that included engaging business strategy discussions, key concept learnings from corporate and business leaders, and tours of nearby plant and materials sites.

Over the next 12 months, our future leaders will complete the professional development activities identified through the program, integrating new knowledge into existing processes and daily activities. We are encouraged by the connections our leaders establish and the commitment they show to continuous improvement in their roles.

With significant growth in Arcosa businesses, ongoing leadership development remains essential to ensure sustainability in our workforce in the near and long terms.



WE ARE COMMITTED

With more than 150 locations across North America, Arcosa focuses its corporate responsibility strategy on education support in the communities where we live and work. We believe investment in education can elevate families, kids, and teens to a higher likelihood of school completion and successful entry into the workforce. We support with targeted giving as well as volunteer projects aimed at building strong schools, strong families, and strong communities.

Recognizing an opportunity to expand impact in the corporate office hometown of Dallas, Texas, Arcosa reached out to United Way of Metropolitan Dallas (UWMD) to develop a partnership aimed at supporting income and workforce mobility in the local community. UWMD aims to unite the North Texas community to improve access to education, income, and health and wellness. While Arcosa has partnered with United Way on smaller projects in the past, we are excited to expand our support through:

- > A multiyear financial commitment to career-focused programs
- > In-person service projects for our employees
- > Arcosa leadership on committees and the UWMD Board

Together, Arcosa and United Way will improve access to education, income, and health and wellness for thousands of our North Texas neighbors, creating an impact that will last for generations to come.

In 2024, Arcosa’s Dallas team expanded our existing partnership with Jubilee Park & Community Center. Jubilee collaborates to drive community-led revitalization and enrichment, with a focus on meeting the unique needs of its neighbors by providing care and education for children, housing and workforce support, health and wellness programs, and support and assistance for all ages. For Arcosa, there were two funding needs we looked to fill: 1) Jubilee’s after-school program at an underserved elementary school, and 2) Jubilee’s summer camp program. Our investment supports Jubilee’s expansion of both programs to reach additional children and families, broaden educational offerings outside of class time, and prepare students for higher education and eventual workforce readiness. We are proud to support Jubilee’s mission to be a catalyst for comprehensive community revitalization and enrichment in Southeast Dallas, Texas.



WE MAKE THINGS HAPPEN

It started small. Under-the-radar small. The human resources (HR) team at Arcosa's barge manufacturing plant in Missouri wanted to expand the number of applicants for welding positions at the plant, a decidedly important role for a steel manufacturing facility. The innovative HR team reached out to a local high school and arranged for the school's Job Corps class to tour the plant. Next, they reached out to a local vocational college to see if the students would be interested in internships that could provide not only pay, but also certification-critical experience and class credits. Three years later, the plant now partners with seven area schools to provide tours, access to internships, and solid information about careers in welding. It started small, but expanded to make a big impact at our plant and throughout the community.

SUSTAINABILITY IN ACTION

Extra materials can clutter a warehouse and be a major source of pain for a purchasing group. At Arcosa's Oklahoma wind tower manufacturing facility, obsolete materials became a chance to build a new pipeline for a future workforce. To give back to the community, the plant donated weld wire to a local school last year. As they reached out to vocational training and technical schools in the area inquiring about interest in the materials, an idea was launched to pair the donation with an industry tour of the Arcosa plant. Now a regular occurrence, the plant tours are led by our plant experts that include our homegrown Weld Superintendent, who champions the Arcosa weld school program and the employment opportunities available at the plant.

To date, we've coordinated donations with five area high school vocational programs and two technical school welding programs. Resourcefully turning scrap into opportunity is our sustainability strategy in action.

Separated by 500 miles and operating in separate segments and industries, our Oklahoma and Missouri plants embody Arcosa's pursuit of inclusive social engagement that leads to a strong workforce, strong relationships, and strong communities.



WE WIN TOGETHER

At the heart of each Arcosa location is a love for the communities where we live and work. From coaching Little League to participating in food drives, our employees are committed to making a difference. Over the past year, we’ve donated time, money, supplies, and support to organizations across North America as we live out one of Arcosa’s important values: We Win Together.

Arcosa’s Meyer Utility Structures office in Memphis, Tennessee, has built a strong partnership with a local food pantry, Mid-South Food Bank. With a mission to eliminate hunger in the region, Mid-South is proud to be a leading food distributor in the region. During the year, the team had multiple projects with Mid-South, including a food donation drive and a meal-packing event at the food bank — both in support of our food-insecure neighbors. Employees donated food and time and were excited to not only give back to the community, but to build stronger connections with coworkers in the process.

Over the summer, Arcosa’s Lightweight Aggregate plant in Brooklyn, Indiana, sent a dedicated team of volunteers to help update the playground at a local shelter for unhoused families. The team worked hard to refresh the playground mulch to ensure a safer, more enjoyable play space for the kids at the facility.

The 2024 community focus for Arcosa’s Specialty Materials plant in Cyril, Oklahoma, was centered on supporting youth programs in the area. Plant community giving included donations to support local youth sports leagues and the art program for the local school district.

To close out 2024, our Natural Aggregates Texas Region organized their first annual food drive competition, bringing plants together to support local food banks. The goal: to bring in as much non-perishable food as possible for plant-local, non-profit food banks. To encourage camaraderie and competition across locations, weekly totals and pictures were shared. In the end, our Smithville, Texas, location walked away the winner with 600+ pounds of food donated, a commemorative trophy, and 12 months of bragging rights. The total food collected for donations weighed in at nearly 3,000 pounds. Congratulations to the entire Texas team for supporting the fight against food insecurity in the region.

For our employees, corporate philanthropy can be highly personal and involves investing in activities that grow strong schools, neighborhoods, and cities. A seemingly small donation can have a broad and lasting impact as we work together to build a better world.





Announced in 2024, Arcosa’s Specialty Materials limestone aggregate site, located on Texada Island in British Columbia, Canada, was awarded the **Energy, Mines and Petroleum Resources Deputy Minister’s Community Service Award**. The award honors the important contributions of our team within the local community and is designated by the regulating ministry and our peers. Arcosa’s team is highly involved in local education and community groups and is committed to building strong relationships with the Texada Island community. Our engagement has increased understanding and awareness of the mining industry and its benefits to the areas where we live and work.



GREEN MARINE Gains: Now in our third year, Arcosa Marine Products continues to partner with Green Marine, the largest voluntary environmental certification program for North America’s maritime industry. To maintain Green Marine certification, both Arcosa shipyards, one in Tennessee and the other in Missouri, biannually receive independent verification of their environmental performance based on the program’s applicable indicators, which address air pollutants and greenhouse gases, spill prevention, waste management, community impacts, and environmental leadership. We expect this year’s independent assessments to produce positive results, with both Arcosa shipyards highlighting their environmental stewardship and maintaining Green Marine certification.



ISO 45001 Certification: Arcosa Wind Towers’ facilities in Iowa and Oklahoma have maintained their ISO 45001 certification for the fifth consecutive year. ISO 45001 aids companies in providing a safe and healthy workplace for employees and visitors by establishing an effective occupational health and safety management system. We believe these certifications complement our high prioritization of a safe and sustainable culture for our employees and those who visit our plants.



Cemefi ESR Distinction: For the fifth consecutive year, Arcosa Mexico received the Empresa Socialmente Responsable (ESR) badge from the Mexican Center for Philanthropy (Cemefi) and AliaRSE. The badge acknowledges a company’s exceptional commitment to employee well-being, business ethics, environmental management, and community impact after a thorough review of company practices. Our Mexico team’s continued strong commitment to this area and the recognition of their effort is another positive step on Arcosa’s sustainability journey.





OUR ENVIRONMENT

Climate Governance 32

Climate Risk Management 34

Energy Management 35

Water Management 37

WE SUPPORT THE SUSTAINABILITY OF OUR ENVIRONMENT

Arcosa is building a better world by integrating sustainability into our daily practices and long-term strategies.



27%

Emissions intensity improvement vs. 2020 baseline

19%

Water intensity improvement vs. prior year

5 YEARS

Providing voluntary disclosures and metrics aligned with stakeholder needs

5

Sustainability Committees turning strategy into action at Arcosa



The shifting sustainability landscape and changes to climate-related regulatory requirements remain top of mind as we refine our environmental reporting. Historically, we have aligned our voluntary disclosures with the Task Force on Climate-related Financial Disclosures (TCFD), with supporting metrics aligned with the Sustainability Accounting Standards Board (SASB). We understand that the TCFD has been dissolved, and many companies are transitioning to disclosures based on the International Sustainability Standards Board (ISSB) IFRS S2 Climate-related Disclosure recommendations. In light of changes to national and state regulatory environments, and as stakeholder preferences come into focus through our updated sustainability materiality matrix, we are evaluating all options for future voluntary sustainability and climate-related reporting.

Through changes in regulations, frameworks, and standards, our approach to environmental responsibility remains the same: we are cautious as we evaluate risks, but also optimistic that Arcosa’s structure and business fundamentals make us resilient in an ever-changing world.

We see practicality in continuing to monitor weather-related risks and opportunities in the short and long terms. Our response to these risks remains the same:

RISK	RISK IMPACT	RISK RESPONSE
Weather events may result in physical impact to our businesses, including but not limited to: <ul style="list-style-type: none">> Increased severity of natural disaster impacts and insurance coverage> Extreme temperatures that limit operating hours or days> Extreme temperatures that affect employee health and safety> Higher rainfall and intense wind that impact normal business operations> Wildfires aided by strong winds that impact workforce and facility safety and transportation routes> River levels, both high and low, that impact barge launch and delivery	Major business interruptions could cause revenue loss from weather-related production and shipment delays. Potential exists for increases in operating costs from larger investments in employee health and safety care, higher property insurance premiums and claim volumes, higher transportation costs, and asset maintenance and replacement costs.	<p>Mitigation Strategy: At Arcosa, we leverage EHS-driven business continuity plans to ensure resilience across our operating facilities. Geographic diversity also allows us to adapt to high and low temperatures at intervals, rather than at all locations at once. We see opportunity to mitigate operational risks by improving production efficiency and reliability as part of routine strategic planning.</p> <p>Opportunity: Arcosa is favorably positioned to support reconstruction in the market during times of severe weather patterns through our engineered structures product lines and construction product lines, including recycled and natural aggregates businesses that support infrastructure construction.</p>

Arcosa’s sustainability governance structure includes Board oversight that drives the sustainability vision for the Company, with risk management oversight through the Enterprise Risk Management (ERM) program. From this vision, management oversees and cascades strategy throughout the organization via committees, functional departments, leadership teams, and employees who transform strategy into action.



Arcosa’s Board of Directors (Board) has ultimate responsibility for risk oversight aligned with the vision of the Company, including but not limited to climate-related risk. Management reviews and discusses risks and opportunities with the Board as part of the business conducted at each of the regular meetings of the Board. While the Board has primary responsibility for overseeing the Company’s risk management, each committee of the Board also considers risk within its area of responsibility. Each committee regularly reports back to the Board on its risk oversight activities. Specifically, the Governance and Sustainability and Audit Committees oversee specific types of climate-related risks and opportunities.

The Governance and Sustainability (G&S) Committee has oversight responsibility for our governance and sustainability programs, including but not limited to:

- > Director nominations and planning, including committee assignments, compensation and benefits, and continuing education
- > Annual Director review
- > Review of Corporate Governance Principles and Code of Conduct
- > Review of Arcosa’s activities and practices regarding sustainability matters, including climate-related matters
- > Review of publicly disclosed sustainability materials, including Arcosa’s Annual Sustainability Report, public disclosures, and climate-related risks and opportunities

The Audit Committee oversees, on behalf of the Board, the integrity of Arcosa’s financial statements and related disclosures, including but not limited to:

- > Compliance with legal and regulatory requirements
- > The qualifications, independence, and performance of Arcosa’s independent auditing firm
- > The performance of the internal audit function, as well as internal accounting and disclosure control systems
- > Procedures for monitoring compliance with our Code of Conduct
- > Risk assessment, management, and mitigation policies and procedures, including climate-related risks. The ERM process resides in this focus area.

The Human Resources (HR) Committee oversees, on behalf of the Board, risks related to a broad range of social issues, including but not limited to:

- > Management of succession planning and awards under the incentive compensation and equity-based plans, with sustainability-related considerations included
- > Evaluation of the leadership and performance of the CEO, with compensation recommendations to independent directors
- > Compensation review and approval for other named executive officers



Arcosa’s senior management team has created multiple processes for managing climate-related risks and opportunities. The sustainability and climate strategy established by leadership drives action across the organization through the following functions:

Sustainability Department Focus

- > Research and development of climate-related risks and opportunities
- > Climate-related updates to senior leadership and the G&S Committee, including internal impacts and external regulatory changes
- > Advocate for business-specific, high-impact projects, including those related to energy management and emissions reductions
- > Consistent, comparable internal and external sustainability reporting

Committee Focus

- > *Executive Sustainability Committee* — Meets monthly to focus on integration and expansion of the sustainability program at all levels of the organization, including climate-related strategic planning.
- > *Functional Sustainability Teams* — Comprised of business-segment leadership focused on strategic sustainability initiatives, operational impacts, and measurement of sustainability-related metrics.
- > *Sustainability Champions Committee* — Composed of members from corporate functional groups and business units; drives sustainability and climate action through focus on specific initiatives that impact all levels of the organization.

Company-Wide Focus

- > *Environmental & Safety Department* teams provide direct environmental and safety compliance guidance throughout the business, including regulatory tracking and reporting.
- > *Employees* identify continuous improvement opportunities through process knowledge and innovative thinking.
- > A portion of *compensation* is linked to progress on strategic sustainability initiatives for named executive officers and a number of additional employees.
- > *ERM* process is a proactive, structured process for identifying and mitigating market, operational, climate-related, financial, infrastructural, and reputational risk.



Climate-related risk management at Arcosa impacts our various businesses and locations in different ways due to complex industries and varied geographic locations. Multiple internal departments, as well as the Board, support a risk management process that includes risk identification, assessment, and management.

ERM Process

Facilitated by Internal Audit, with oversight from the Audit Committee, Arcosa’s formal ERM process addresses market, operational, climate-related, financial, infrastructural, and reputational risk. ERM uses input from internal and external sources to research, identify, evaluate, and mitigate key business risks, with continuous reporting to the Board and management. Climate-related risk is a large part of the ERM process.

Risk Management Department

The Risk Management team provides direct input at both the corporate and business levels to manage climate-related risks through:

- > Management of appropriate insurance coverage
- > Risk mitigation strategy, including capital spend planning
- > Risk prevention strategies

Business Continuity Plans (BCP) are a key tool in external risk assurance and solidify internal planning and processes for unplanned down-time events. The annual BCP process can improve insurance costs, and it elevates our physical climate risk preparedness.

Senior Management Team

Significant industry and business expertise enables Arcosa’s senior management team to provide leadership across business strategy and operations to actively identify and prepare for business risks, including climate-related impacts. From regular business reviews to strategic planning for long-term impacts, leadership teams build processes to address changes to supply chain resilience, customer preferences, industry norms, workforce reliability, weather patterns, and new technology.

Legal Department

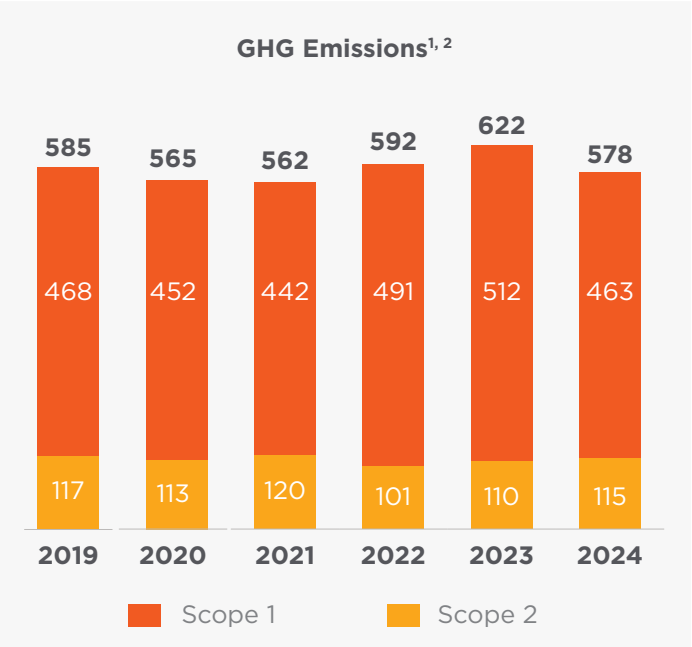
Arcosa’s legal team, with high levels of expertise managing risks in our business ecosystem, provides mitigation and prevention strategies and overall expert guidance across the business in response to the formal ERM process, including climate-related risk mitigation. The team monitors and informs on key regulatory changes, including climate-related reporting requirements.



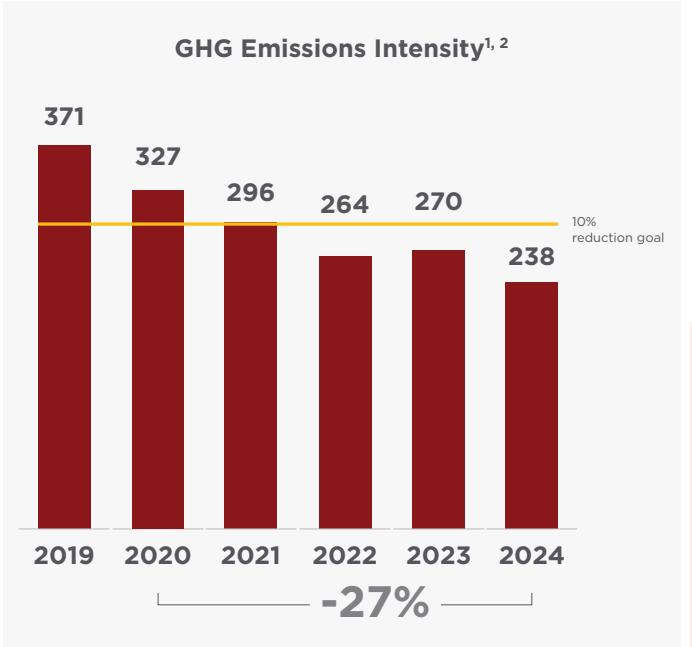
Arcosa’s sustainability program is driven by the belief that practical, business-focused energy management is the foundation for emissions reductions. We strategically implement projects that improve energy efficiency with gains in both operating costs and environmental impact.

Published in 2021, in affirmation of our commitment to environmental responsibility, we announced our first, short-term emissions reduction goal: a 10% reduction in Scope 1 and 2 emissions intensity by the end of 2026, compared to 2020 levels. Now that we have achieved our emissions intensity target, we are taking time to reevaluate our environmental stewardship priorities and assessing any potential future reduction targets.

In 2024, we furthered our Scope 1 and 2 emissions intensity reduction and show our lowest combined Scope 1 and 2 absolute emissions over the last three years. Our overall reduction compared to baseline was achieved through energy efficiency efforts to minimize increases in absolute emissions in a period of acquisition growth and production ramp-up in our cyclical businesses.



Metric Tonnes of CO₂ equivalent / in Thousands



Metric Tonnes of CO₂ equivalent / Revenue in Millions

¹ Excludes revenue and emissions of acquisitions completed in 2024, until acquisitions can be integrated into our emissions reporting systems.

² Arcosa’s steel components businesses were sold in August 2024. Metrics and financials reflect inclusion through completion of sale.



Arcosa is committed to the efficient use of natural resources and energy, and we strive to identify and implement ways to reduce emissions and waste in our processes.

Arcosa Lightweight is the largest producer of rotary kiln expanded shale and clay lightweight aggregate in North America, with production facilities in Alabama, Arkansas, California, Colorado, Louisiana, Indiana, Kentucky, and Texas. Due to the energy-intensive nature of our production process, the Lightweight business has spent significant time over the past five years evaluating ways to reduce energy consumption and maximize production efficiencies while maintaining our high standards of quality and performance. In 2024, our Texas facility completed the installation of a multi-fuel burner for its rotary kiln, allowing flexibility to switch between different fuel sources to pursue optimum cost and energy efficiencies. After installation we were able to shift to a cleaner fuel mix at the facility, resulting in an improvement in emissions per cubic yard produced during the year.

Over the past three years, Arcosa's Natural Aggregates team in Arizona has been evaluating and implementing upgrades to many of their diesel generator-powered sites to improve energy consumption and stabilize energy costs at our plants. In 2022, one site was able to negotiate, propose, and install a cost-effective on-site solar option, to remove their reliance on sometimes volatile energy costs. In 2023 and 2024, multiple sites installed upgrades, including high-powered, energy-efficient generators and conversions to line-power electricity. Due to the nature and scope of the energy reduction projects, many of the investments qualified for emissions credits from the local government. With reductions in energy consumption from the upgrades, including lower usage of cost-variable diesel, these projects reflect both the economic and environmental impact we pursue as part of Arcosa's sustainability program.

Arcosa and our facilities continue to look for ways to positively impact our world through practical, business-focused energy management initiatives. We are committed to improvements that allow us to continue to do the right thing every day, support the needs of our wide range of stakeholders, and help us build a better world.

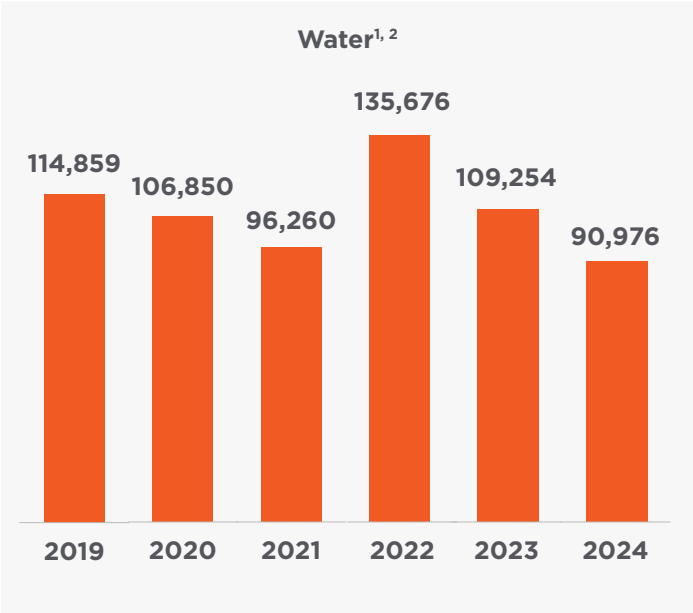


Water is an essential part of Arcosa’s environmental footprint. We use water in materials processing, manufacturing operations, and support processes — aiding in the safety and quality of our products.

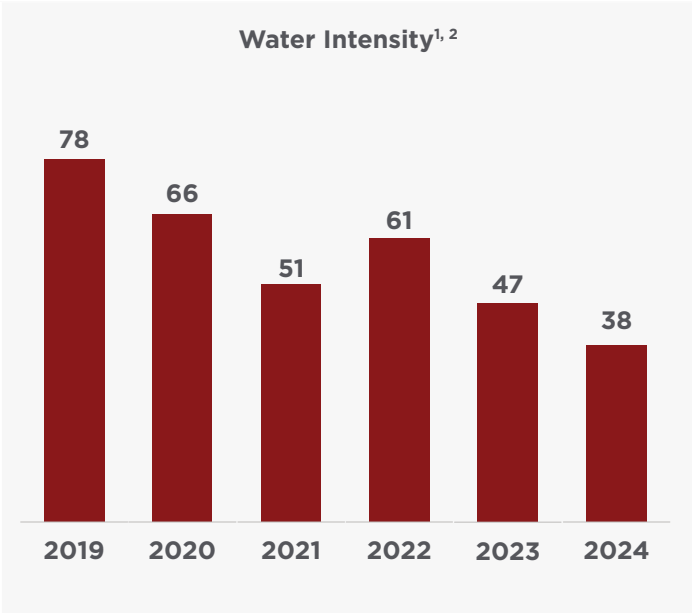
We understand the importance of water as a limited natural resource and have focused our conservation efforts accordingly:

- > Building efficiencies in our production processes
- > Broadening use of water recycling processes where they do not yet exist
- > Eliminating water waste
- > Operationalizing data to drive action in locations with high water use
- > Keeping waterways free of contaminants

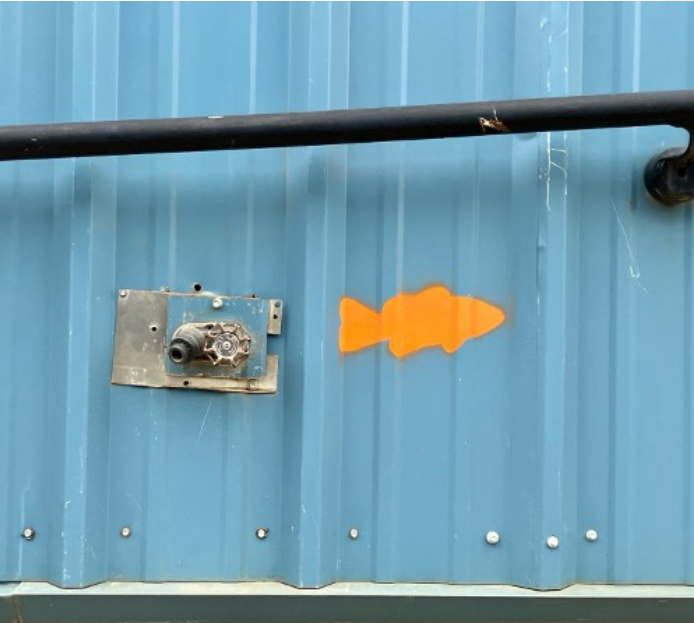
The employees of Arcosa Marine’s Tennessee barge manufacturing plant were abuzz with questions about the new orange bass logo that appeared throughout the plant early this year. During weekly safety briefings, our leadership team announced the refreshed, formalized Water Conservation Program. The program promotes efficient water use through reduced water waste, enhanced water quality, and added focus on a culture of environmental stewardship. The orange bass, strategically placed next to water impact areas in the plant, is a visual reminder to employees that we are each responsible for the protection of water resources.



Kilogallons



Kilogallons / Revenue in Millions



¹ Excludes revenue and water of acquisitions completed in 2024, while these acquisitions are integrated into our reporting systems.
² Arcosa’s steel components businesses were sold in August 2024. Metrics and financials reflect inclusion through completion of sale.





OUR PRODUCTS

Recycled Aggregates 40

Wind Towers 41

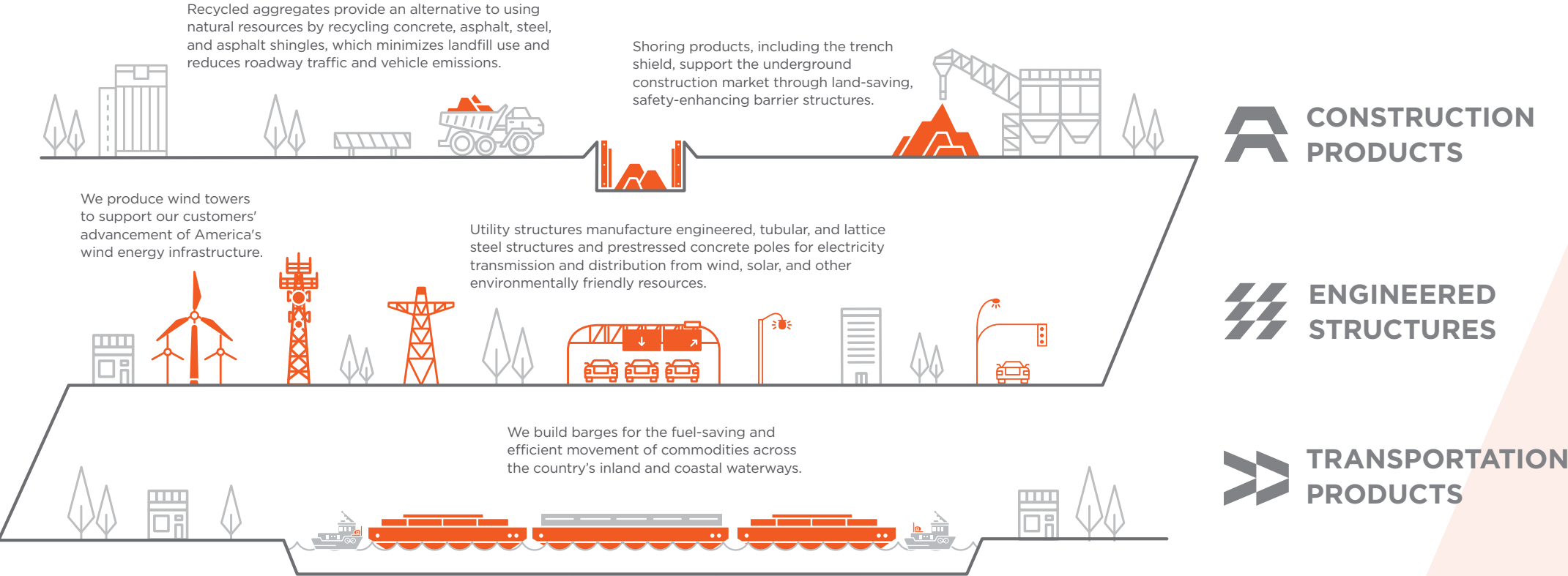
Barges 42



OUR PRODUCTS

Our products are used in essential, environmentally friendly industries and applications

Arcosa operates across multiple industries, many of which positively contribute to environmental protection such as decarbonization and land preservation.



Arcosa’s Recycled Aggregates business plays an integral role in building our culture of sustainability. We are the largest producer of recycled aggregates in the U.S., with operations in Texas, New Jersey, California, Florida, and Arizona, and our business sources the majority of raw materials from Construction and Demolition (C&D) debris, aligning with Arcosa’s goal of environmental responsibility through increased use of recycled materials in our production processes.

C&D debris recycling:

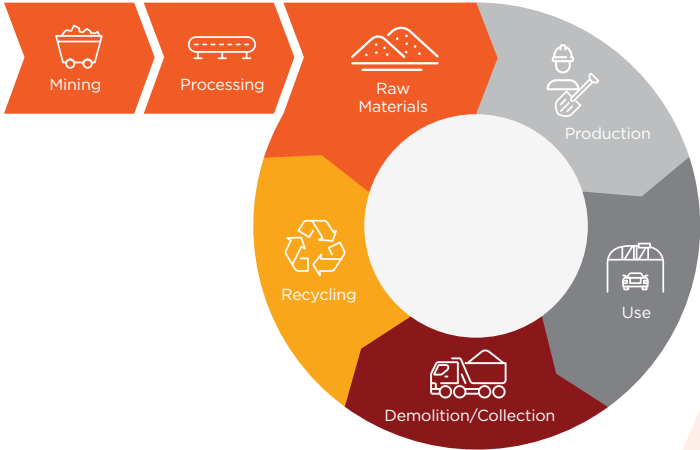
- > According to the U.S. Environmental Protection Agency (EPA), 600 million tons of C&D debris were generated in 2018.¹
- > Recycled asphalt saves U.S. taxpayers ~\$3.3B annually.²
- > Recycled C&D debris saves landfill space, conserves natural resources, reduces greenhouse gas emissions, creates jobs, and decreases road congestion.

Annually, Arcosa Recycles

OVER 5 MILLION TONS
OF CONCRETE FOR USE IN
ROAD BASE MATERIAL

OVER 225,000 TONS
OF RECLAIMED ASPHALT FOR
USE IN ROAD APPLICATIONS

OVER 20,000 TONS
OF STEEL TO FABRICATE
NEW STEEL PRODUCTS



Arcosa’s Construction Products segment contributes to many parts of the circular economy. Its natural aggregates and specialty materials businesses responsibly source, process, and supply raw materials for road base and other infrastructure construction applications, while the recycled aggregates business provides demolition services, transportation and processing, and redistribution of recycled raw materials in the markets they serve.



As a leading wind tower manufacturer with more than 15,000 towers produced, Arcosa plays an important role in the development of America’s wind energy infrastructure. In addition to emissions avoidance, wind energy allows for water conservation compared to thermal power plants.

2024 was a momentous year for Arcosa’s wind tower business:

- > In late April, we celebrated the opening of our Belen, New Mexico, plant operations. The new facility strengthens our position in the region and demonstrates the positive impact of an expanding energy market.
- > The fourth quarter brought the production of our milestone 15,000th wind tower. Arcosa has been building wind turbine towers since 2004, with steady production increases and business expansions to meet industry demand. With an estimated 73,000+ wind turbines in operation across the U.S., Arcosa represents approximately 20% of all installations over the last 20 years.

351M

Metric tons of CO₂ emissions avoided annually through wind energy, equivalent to 61 million cars’ worth of emissions

73,000+

Wind turbines operate across the United States, generating enough wind power to serve the equivalent of 46 million American homes

~\$330B

Industry investments in new wind projects over the last 20 years

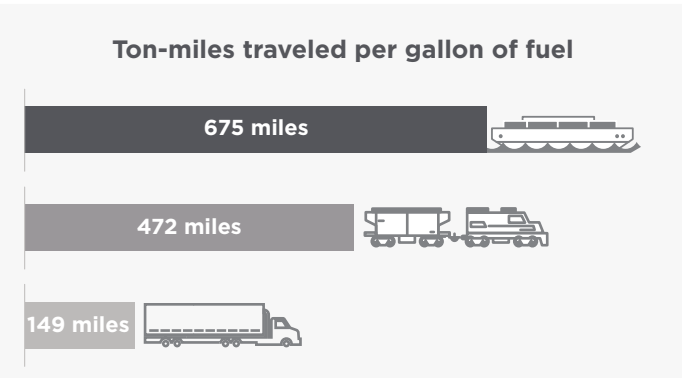
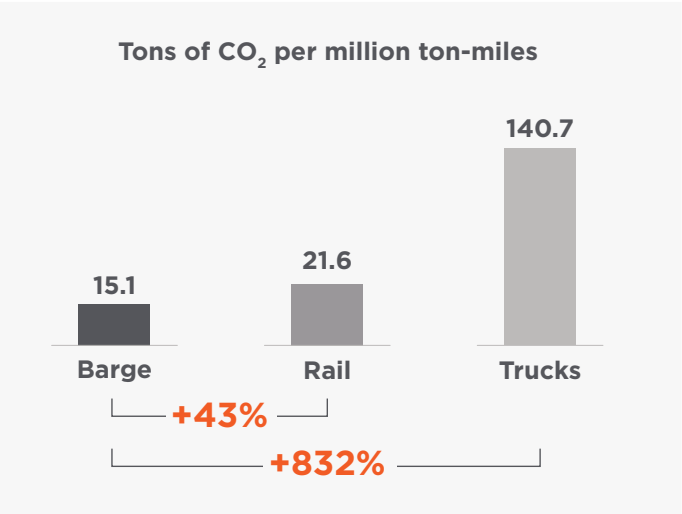


Arcosa builds barges for the fuel-saving and efficient movement of commodities across America’s inland and coastal waterways.

Arcosa’s Inland Barge business unit continued its rebound in 2024, with year-over-year revenue and production volume improvements driven by customer demand. Business practical sustainability projects implemented in prior years drove energy and water efficiency in a period of cyclical growth, including:

- > Building modernizations to optimize natural gas and electricity consumption
- > Strategic equipment upgrades to decentralize load and integrate newer technology for efficiency
- > Water recapture to reduce overall consumption

For Arcosa, efficiency projects are essential to improve our environmental impact and create long-term business value.



Source: National Waterways Foundation Mission and Economic Impact



APPENDIX

APPENDIX

At Arcosa, our sustainability focus remains to strengthen the positive interactions we have with the world around us to drive long-term business value and corporate resilience. As a provider of infrastructure-related products and solutions with leading positions in construction, engineered structures, and transportation markets, we believe we can create long-term value for our broad range of stakeholders by driving a culture that values sustainability and operates with strong ethics and corporate governance.

The following reference table contains disclosures relevant to Arcosa's sustainability program. As the sustainability standards landscape has evolved, and in line with the changing regulatory environment, we have provided select metrics aligned with stakeholder preference and historical reporting.

44

We have included select SASB metrics, which originate in the sector-specific standards for the multiple industries in which we operate:

1. Extractives & Minerals Processing — Construction Materials Sector
2. Resource Transformation — Industrial Machinery & Goods Sector
3. Renewable Resources & Alternative Energy — Wind Technology & Project Developers Sector

We continue to monitor the rapidly evolving regulatory landscape to ensure we meet the needs of our stakeholders while also remaining compliant in the jurisdictions where we operate.

We include topics in this report in the interest of transparency and to respond to interest from stakeholders. We believe that our sustainability-related disclosures and methodologies reflect our business strategy and are reasonable at the time made or used. But as our business or applicable methodologies, standards, or regulations develop and evolve, we may revise or cease reporting or using certain disclosures, terms, assumptions, and methodologies if we determine that they are no longer advisable or appropriate, or are otherwise required to do so.

We keep sustainability in mind as we prioritize the pillars of our long-term vision, understanding the actions we take today can have broad and far-reaching impact for the future.

At Arcosa, we are unified in our commitment to build a better world.



REFERENCE TABLE — ENVIRONMENTAL

Environmental Topic	Metric	Unit of Measure	2019	2020	2021	2022	2023	2024	Disclosure Commentary	SASB Code	Pg
Energy Management	(1) Total energy consumed	(1) Gigajoules (GJ)	1) 6,942,180	1) 6,976,517	1) 7,118,550	1) 7,489,714	1) 8,951,987	1) 7,559,423		EM-CM-130a.1	
	(2) Percentage grid electricity	(2) Percentage	2) 100%	2) 100%	2) 100%	2) 100%	2) 100%	2) 100%		RT-IG-130a.1	
	(3) Percentage alternative	(3) Percentage	3) in process	3) in process	3) in process	3) in process	3) in process	3) in progress			
	(4) Percentage renewable	(4) Percentage	4) 0%	4) 0%	4) 0%	4) 0%	4) 0%	4) 0%			
	(1) Total electricity consumed	(1) Gigajoules (GJ)	1) 901,809	1) 880,425	1) 975,115	1) 856,174	1) 900,695	1) 887,934			
	(2) Percentage renewable	(2) Percentage	2) 0%	2) 0%	2) 0%	2) 0%	2) 0%	2) 0%			
GHG Emissions	(1) Gross global Scope 1 emissions	(1) Metric tons (t)	1) 467,856	1) 451,977	1) 441,792	1) 489,233	1) 512,369	1)462,949		EM-CM-110a.1	35
	(2) percentage covered under emissions-limiting regulations	CO ₂ -e (2) Percentage	2) In Process	2) In Process	2) In Process	2) In Process	2) In Process	2) in progress			
	Gross global Scope 2 emissions	Metric tons (t) CO ₂ -e	116,570	113,419	120,201	100,594	109,701	114,833	Disclosed market-based scope 2 emissions		35
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion							We have provided an overview of environmental action and disclosure strategies, as well as emissions and goal performance within the "Our Environment" section of the report.	EM-CM-110a.2	35-36



REFERENCE TABLE — ENVIRONMENTAL

Environmental Topic	Metric	Unit of Measure	2019	2020	2021	2022	2023	2024	Disclosure Commentary	SASB Code	Pg
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion							For our manufacturing businesses, the management of steel at the source is an important way we can manage waste. We believe we can reduce landfill use by sourcing steel that is made from recycled metals.	RR-WT-440a.1 RT-IG-440a.1	
	Analysis of composition of steel purchased (recycled versus non-recycled material)	Percentage	Recycled Steel 60.1%; Non-Recycled Steel 39.9%	Recycled Steel 60.6%; Non-Recycled Steel 39.4%	Recycled Steel 59.9%; Non-Recycled Steel 40.1%	Recycled Steel 65.5%; Non-Recycled Steel 34.5%	Recycled Steel 60%; Non-Recycled Steel 40%	Recycled Steel 59%; Non-Recycled Steel 41%	Arcosa has partnered with our steel suppliers to focus on material management for our manufacturing operations. We target 50% or greater acquisition of recycled steel for our steel manufacturing processes.		
Water and Wastewater Management	(1) Total water withdrawn	(1) Thousand cubic meters (m³)	1) 434.8	1) 404.5	1) 364.4	1) 501.7	1) 413.5	1) 344.3	Disclosure (1) includes purchased water across operations.	EM-CM-140a.1	37
	(2) Total water consumed		2) In Process	2) In Process	2) In Process	2) In Process	2) In Process	2) In Process			
	(3) Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress	(2) Thousand cubic meters (m³) (3) Percentage	3) In Process 4) In Process	3) In Process 4) In Process	3) In Process 4) In Process	3) In Process 4) In Process	3) In Process 4) In Process	3) In Process 4) In Process			
	(4) Percentage of water consumed in regions with High or Extremely High Baseline Water Stress	(4) Percentage									



REFERENCE TABLE — SOCIAL

Social Topic	Metric	Unit of Measure	2019	2020	2021	2022	2023	2024	Disclosure Commentary	SASB Code	Pg
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate	1) 4.31 2) In Process 3) In Process	1) 1.89 2) In Process 3) In Process	1) 1.73 2) In Process 3) In Process	1) 1.24 2) In Process 3) In Process	1) 1.64 2) In Process 3) In Process	1) 1.21 2) In Process 3) In Process	Reported TRIR reflects direct, temporary, and contract employees. Due to the nature and complexity of case management for work-related injuries and illnesses, non-material inputs could minimally affect year-end numbers	EM-CM-320a.1 RR-WT-320a.1 RT-IG-320a.1	20
Talent Management	Talent development activities	Discussion							Disclosure included in report		23-24
Community Impact	Employee volunteer hours	Number of hours	12,036	2,939	3,229	3,451	9,672	6,259	Our plants and employees continue to support local communities and non-profit organizations.		



REFERENCE TABLE — GOVERNANCE

Governance Topic	Metric	Unit of Measure	2019	2020	2021	2022	2023	2024	Disclosure Commentary	SASB Code	Pg
Corporate Governance	Independent Board Members	Percentage	89%	89%	90%	90%	90%	89%	8 of 9 current Board members are independent		13-14
	Board Oversight of Sustainability	Discussion							The Arcosa Board of Director's Governance and Sustainability committee is responsible for oversight of the Company's sustainability strategy and initiatives. See further details in committee charter here .		
	Business Ethics and Compliance Training	(1) Number and (2) Percentage of Employees Trained	1) 6,275 2) 100%	1) 6,410 2) 100%	1) 6,170 2) 100%	1) 5,202 2) 100%	1) 6,075 2) 100%	1) 6250 2) 100%	Operating in the regular course of business, employees complete annual training and certification for Arcosa's Code of Conduct.	RT-IG-000.B	16





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