

2025

SUSTAINABILITY REPORT

BUILDING A BETTER WORLD, TOGETHER

ARCOSA



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 and before making any investment-related decisions, 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.

The following Annual Sustainability Report (Report) includes information prepared in alignment with recommendations in the Task Force on Climate-related Financial Disclosures (TCFD) framework. There are eleven recommendations contained within the four pillars of the TCFD framework. We provide disclosures for each of the eleven recommendations to the best of our knowledge as of the date of Report publication. For climate-related targets contained within the Metrics and Targets pillar, our disclosure does not include an active target, but we have explained the early achievement of a prior target and the context for which we are evaluating future targets. The climate-related metrics included in the Report are the most recent as of the date of Report publication.

We have provided select metrics aligned with reasonable assumptions and accepted methodologies and historical reporting. These metrics are not definitive or exact and were calculated based upon accepted formulas that rely on third-party data and related assumptions. 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 reasonable, advisable, or appropriate, or are otherwise required to do so.



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A LETTER FROM OUR CEO

Arcosa performed exceptionally well in 2025, posting record revenue and EBITDA while strengthening our portfolio, improving safety, and reducing leverage ahead of schedule. Entering 2026, we are well positioned for continued growth, supported by favorable infrastructure and power market tailwinds in the U.S., a flexible manufacturing platform, and a robust pipeline of organic and inorganic investment opportunities. At the same time, we remain committed to integrating sustainability into the core of our operations: pursuing safety excellence, reducing our environmental footprint, building a strong workforce, and advancing a reputation of integrity and accountability.

SAFETY FIRST

Now in its sixth year, our ARC 100 remains the foundation of safety culture at Arcosa. The progress we have made over the life of the program is reflected in our safety metrics and, more importantly, in the ongoing initiatives implemented by our businesses. Our ARC 100 continuous improvement teams recommend and implement effective safety solutions for our sites. Last year we launched ALIVE, Arcosa's Serious Injury and Fatality (SIF) Prevention program as a complement to ARC 100. The added focus on SIF prevention promotes

increased awareness of potential serious safety risks and drives quality solutions to mitigate those risks at our sites. Our continued prioritization of safety across the organization translated into improved safety metrics compared to last year, including a 10% reduction in overall incident rate and 35% decrease in injury severity rate.

ENVIRONMENTAL ACTION

Energy management remains a key focus for Arcosa facilities, driving our efforts to identify efficiencies that positively impact both our operations and environmental footprint. Announced in 2021, we set a goal of a 10% reduction in our total emissions intensity by the end of 2026, compared to our 2020 baseline. As of the end of 2025, we reduced our intensity by 37% during a period of significant growth and business transformation. Importantly, each business segment has contributed to our results by identifying business-specific projects to improve energy efficiency.

LISTENING TO OUR PEOPLE

In 2025, we launched Arcosa's third biennial employee engagement survey to gather employee perspectives on key topics, including Arcosa's goals, safety culture, development opportunities, teamwork, and communication. Overall, the survey showed strong

results for engagement, which enables us to align future initiatives with employee needs. We believe listening to and acting on employee feedback enhances trust in a collaborative workplace and furthers our success as an organization.

We are steadfast in advancing our reputation for integrity and accountability and believe Arcosa's 2025 Sustainability Report reflects both our progress and our ambition. Thank you for your interest in Arcosa as we work to build a better world, together.

Very truly yours,



ANTONIO CARRILLO
President & Chief Executive Officer





EXECUTIVE SUMMARY

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2025 YEAR IN REVIEW



\$2.9B

Revenue supports healthy financial performance in line with stated company targets

70+

Years Operating

6

Years since the launch of safety culture initiative ARC 100

10%

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

37%

Emissions intensity reduction vs. baseline

37%

Water intensity reduction vs. prior year

3RD

Conducted our third biennial employee engagement survey

~6,390

Employees



BUSINESS OVERVIEW

ARCOSA'S SEGMENTS ARE MADE UP OF LEADING BUSINESSES THAT SERVE CRITICAL INFRASTRUCTURE MARKETS¹.

CONSTRUCTION PRODUCTS

NATURAL &
RECYCLED AGGREGATES

SPECIALTY
MATERIALS & ASPHALT

CONSTRUCTION
SITE SUPPORT

ENGINEERED STRUCTURES

UTILITY STRUCTURES

WIND TOWERS

TRAFFIC, LIGHTING, &
TELECOM STRUCTURES

¹ On April 1, 2026, Arcosa completed the sale of our inland barge and marine components business. The financial and sustainability metrics contained within this report include inland barge and marine components figures through the end of 2025.



LONG-TERM STRATEGY



GROW

in attractive markets where we can achieve sustainable competitive advantages



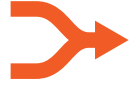
REDUCE

the complexity and cyclicity of the overall business



IMPROVE

long-term returns on invested capital



INTEGRATE

sustainability initiatives into our long-term strategy

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



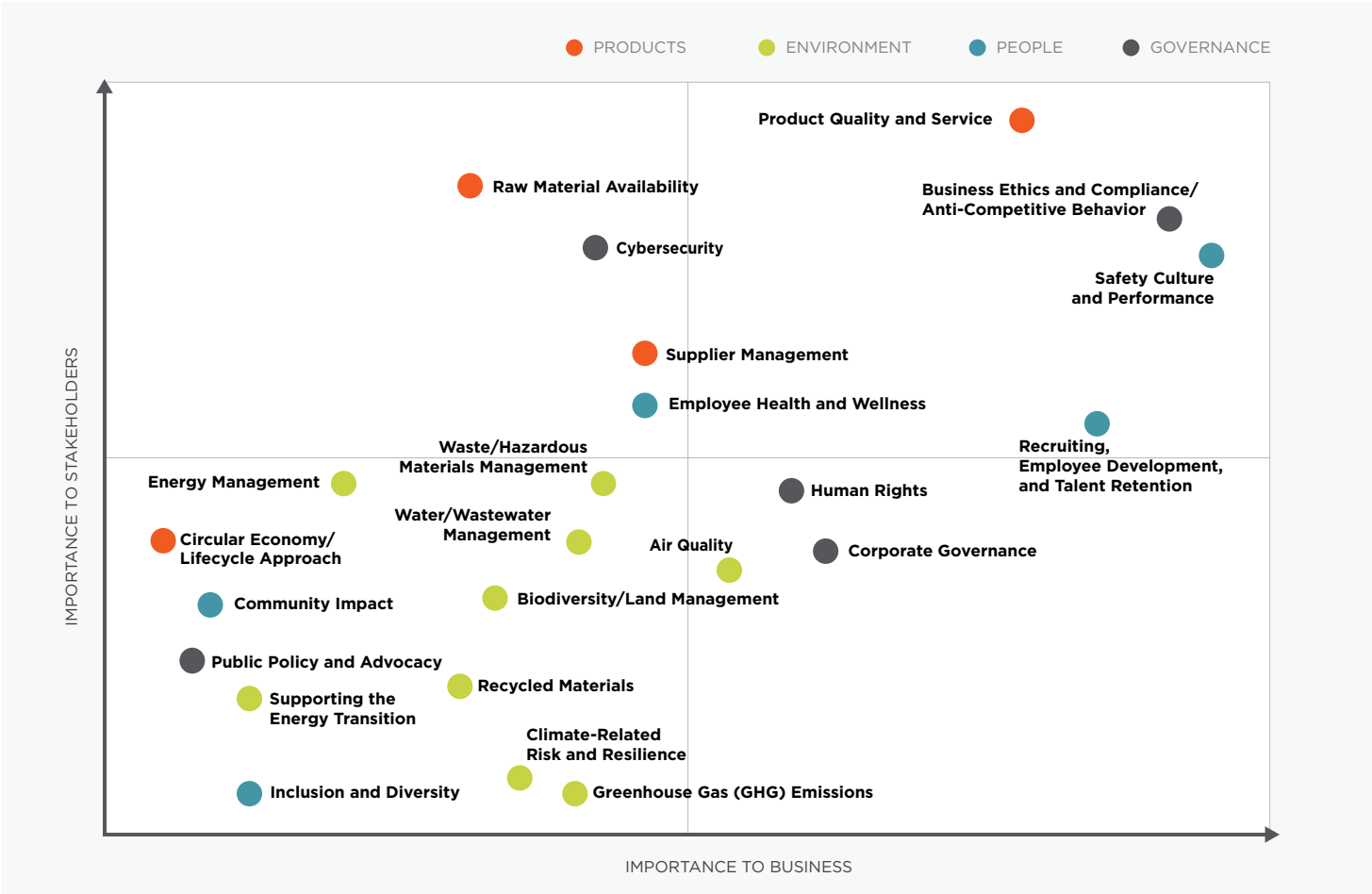
SUSTAINABILITY MATERIALITY MATRIX

Arcosa’s sustainability materiality matrix is essential for driving our areas of 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 (Board) to understand the sustainability issues most important to them, with corresponding importance to Arcosa.

All topics contained in the matrix represent sustainability topics important to Arcosa, with stakeholder feedback assisting in the prioritization of our disclosures. 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 disclosures aim to meet the needs and preferences of our stakeholders through a combination of key performance metrics and the stories that drive our sustainability strategy throughout the Company.

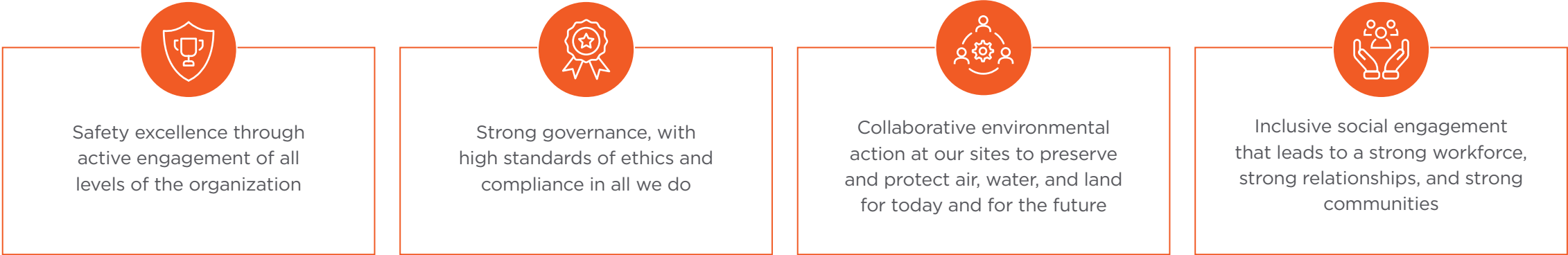


STRATEGY: ADVANCING BUSINESS SUCCESS

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 four impact areas within our strategy:



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





GOVERNANCE & ETHICS

30.7400 0.19 ↑ 0.62%	Chairman's Letter	30.76 1
	Governance Highlights	
	Board of Directors	
	Executive Compensation Plans	
	Ethics & Compliance	
	Cybersecurity	

ACA
LISTED
NYSE

NEW YORK STOCK
POST 10

Monday, April 1, 2019 3:48:43

Ice	298.73								
INDU	26,227.41								
NYSE	129.19								
NYA	12,826.06								
UTIL	773.24	-5.48	SPMi	2,869.00	31.25	VIX	13.50	-0.21	
DXM	97.25	-0.04	SPX	2,864.70	30.30	RUT	1,553.54	13.80	
TNX	24.97	0.83	SPM	2,867.50	29.70	XES	11.93	0.38	
TYM	123.63	-0.59	WTI	61.66	1.52	RMZ	1,215.97	-1.09	
RLX	2,291.84	27.19	BRNT	69.09	1.51	XSD	80.43	1.92	
DRG	602.66	0.16	GOLD	1,292.80	-5.70	KBE	42.98	1.21	
FTSE	7,317.38	38.19	FANG	2,680.10	44.43	GDX	21.91	-0.51	

ACA
Arcosa, Inc.
258,824
VOLUME
30.80
OPEN



A LETTER ON BEHALF OF THE BOARD

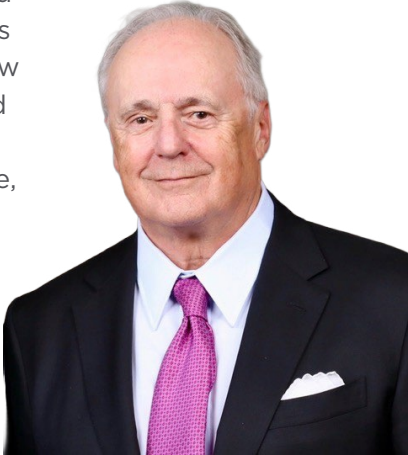
Arcosa delivered an exceptional year in 2025, reflecting disciplined execution and a continued focus on long-term value creation for our shareholders. During the year, Arcosa achieved record financial results, advanced its portfolio transformation, and further strengthened its balance sheet. In addition to these achievements, Arcosa continued to weave sustainability into daily activities and long-term strategy by investing in safer operations, reducing our environmental footprint, and expanding the ways we build a strong workforce.

The Board continues to provide focused oversight, drawing from directors with diverse perspectives, experiences, and skills. Risk oversight remains top of mind as outside factors influence businesses in new ways, including but not limited to the advancement of technology and artificial intelligence (AI), regulatory changes, and the evolution of shareholder preferences.

In late 2024, Arcosa completed a sustainability materiality assessment, with refreshed priorities from our stakeholders. We continue to make progress in key areas, including the following:

- > Strengthened governance around technology and AI, including establishment of an Executive AI Governance Committee driving responsible use guidelines.
- > Further improved safety metrics in 2025, demonstrated by both incident and severity rates declining to all-time lows.
- > Completed our third biennial employee engagement survey to track progress and create a culture of continuous improvement. We were encouraged by increased employee participation rate and a continued high overall satisfaction rating.
- > Improved emissions intensity by 37% in 2025, compared to the 2020 baseline, surpassing our published 10% reduction goal by 2026. We demonstrated commitment to energy efficiency in another year of significant growth.

On behalf of Arcosa and the Board of Directors, thank you for your interest in the 2025 Sustainability Report. The Board is pleased with the progress the Company continues to make in its sustainability journey, implementing business-practical initiatives in high-impact areas. We thank our stakeholders for your trust, while acknowledging the passion and hard work of the employees and partners who drove tremendous progress in 2025. Entering a new year, we remain fully committed to providing the oversight and guidance to support sustainable, long-term value creation.



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 as well as cybersecurity and AI governance
- > 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	Extensive mix of Board member skills, attributes, and industry experience



Sustainability is a core collective competency for our Board¹

¹ To see full Directors Skills Matrix, please see latest [Proxy disclosure](#).




BOARD OF DIRECTORS

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


- Independent Chair
- Independent Director
- Audit Committee
- Governance & Sustainability Committee
- Human Resources Committee

Our directors bring a **diverse set of skills, experience, and perspectives** to the Board.




Joseph Alvarado
Former Chairman & Chief Executive Officer, Commercial Metals Company

Significant management experience provides the Board with additional perspective on Arcosa's operations, including its 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; executive experience and service on boards of other significant companies provides the Board with additional perspective on Arcosa's operations, including its construction products and engineered structures businesses, as well as its international operations and any future international opportunities.




Antonio Carrillo
President & Chief Executive Officer, Arcosa, Inc.

Significant knowledge and understanding of Arcosa's products, services, operations, and business environment; has broad experience in managing and 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 Arcosa's operations, including its steel fabrication businesses.




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

International business experience and over 35 years in senior management roles, combined with his extensive background, provide the Board with an additional perspective on Arcosa's operations, including its engineered structures businesses, and driving sustainability initiatives.



John W. Lindsay
Former Chief Executive Officer & President, Helmerich & Payne, Inc.

Significant management experience provides the Board with additional perspective on Arcosa's operations, including its engineered structures businesses.




Kimberly S. Lubel
Former Chairman, President, & Chief Executive Officer, CST Brands, Inc.

Strong legal background, strategic leadership skills, and experience as a public company CEO and independent board member provide the Board with additional perspective on Arcosa's operations.



Julie A. Piggott
Former Executive Vice President & Chief Financial Officer, BNSF Railway Company

Strategic leadership skills, financial expertise, and background in the supply chain industry provide the Board with invaluable knowledge regarding the financial and other aspects of business operations.



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

Strong legal and executive management experience, diverse background, and knowledge of the oil and gas industry provide the Board with additional perspective on Arcosa's operations.



EXECUTIVE COMPENSATION PLANS

Arcosa's 2025 incentive plans further align executive compensation with long-term stakeholder value creation, while driving accountability in all levels of the organization.

		COMPONENT	PURPOSE	% OF TARGET COMPENSATION MIX (ROUNDED)*			DESIGN
CASH COMPENSATION	FIXED	Base Salary	Attract, retain, and motivate key executives by providing market-competitive fixed compensation.	CEO 14%	Other NEOs 32%		Reviewed at least annually to consider changes in responsibility, experience, individual performance, and market competitiveness.
		Annual Incentive Compensation	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.	CEO 18%	Other NEOs 23%		Market-competitive targets and goals established for executives: <ul style="list-style-type: none"> > Specific financial metrics for Corporate and Group President Plans > Accountability for Execution of Strategic Initiatives No payouts if performance falls below financial thresholds and there has been a failure to execute strategic initiatives.
EQUITY COMPENSATION	AT-RISK	Long-Term Incentive Compensation	Long-term, at-risk pay designed to balance short-term, at-risk pay; enhance alignment between executives and shareholders; support our strategic priorities and long-term shareholder value creation.	CEO 27%	TBRsUs	Other NEOs 18%	40% of LTI award vests three years ratable, 1/3 each, March 2026, 2027, and 2028.
				CEO 41%	PBRsUs	Other NEOs 27%	60% of LTI award linked to achievement of Pre-Tax Return on Capital, Adjusted Cumulative Earnings per Share, and rTSR. Payouts in Arcosa Common Stock are made at the end of a three-year performance period and can range from 0%-200% of target. No payouts if performance is below threshold.

* Reflects an approximation of the 2025 annual target total compensation mix.



ETHICS & COMPLIANCE

KEY POLICIES	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
Responsible Deployment and Use of AI	Accelerate business performance by innovating with targeted AI solutions that enhance value delivery, strengthen decision-making with human oversight, and safeguard sensitive information	<ul style="list-style-type: none"> > AI Governance Committee > Enterprise AI policy guides responsible use > AI Security Guidelines > Employee AI training



CYBERSECURITY: STRENGTHENING BUSINESS CONTINUITY

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 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





OUR PEOPLE

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WE ACTIVATE THE POTENTIAL OF OUR PEOPLE



150+

Locations Across North America in 2025

~6,390

Employees as of December 31, 2025

55%

U.S. Employees with Tenure Exceeding 3 years

10%

Improvement in TRIR vs. 2024



SAFETY CULTURE AND PERFORMANCE

Safety remains a core priority for Arcosa. We believe that building a better world starts with a culture of safety, ensuring the wellbeing of our employees, contractors, and site visitors.

Safety Culture and Performance remains a high-priority topic for Arcosa and its stakeholders, as reflected in our latest sustainability materiality assessment. No accident is acceptable, and we aspire to have zero incidents at our facilities.

The ARC 100 safety culture program and corresponding business-driven initiatives continue to integrate a collaborative safety culture at all levels of the organization. ALIVE, Arcosa’s Serious Injury and Fatality (SIF) prevention program has expanded our skillset around safety and is proving to be a catalyst for innovative safety solutions.

Arcosa’s safety metrics continue to reflect our proactive approach to safety. Our incident rate over the past five years reflects continuous improvement (42%), with 2025 showcasing our lowest historical TRIR. We have also seen a decline in the severity of incidents at our sites, with a Days Away, Restricted, or Transferred rate improvement of 35% compared to 2024.



¹ Due to the nature and complexity of case management for work-related injuries and illnesses, non-material inputs could minimally affect year-end numbers.



In 2025, the ARC 100 journey began for Arcosa’s newly acquired engineered structures business, Ameron Pole Products. A cross-functional team of employees was formed to gain insights into building a successful and sustainable safety culture, and to evaluate and propose improvements to an existing daily safety briefing process. The team developed a comprehensive process, training plan, and measurement system to track progress against goals. We’re excited for the team’s progress and growth as we continue to pursue safety excellence across Arcosa.



ARC 100: ADVANCING A SAFETY CULTURE

ARC 100, Arcosa's safety culture program, drives 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 frontline 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.

Training is a key tenet of building a culture of safety and has been instrumental for Arcosa to pursue safety excellence. Training empowers employees to take ownership and lead where they work. The ARC 100 leadership team implemented a goal to have 80% of Arcosa employees attend an ARC 100 Safety Culture Workshop by the end of 2025.

The multiday, hands-on workshops facilitate in-depth training about ARC 100 culture and methodologies. To meet our goal, it was imperative to have trained, certified facilitators lead the workshops. In 2025, we continued facilitator certification, ending the year with 45 extensively trained employees to support workshops across the organization. Thanks to our committed facilitators, we achieved our training goal and look forward to the continued expansion of Arcosa's culture of safety.

As part of the ongoing ARC 100 journey, Arcosa's Natural Aggregates business completed its fifth continuous improvement project, Hazard Awareness. This process helps our frontline leaders and employees recognize and respond to potential hazards, strengthening the team's shared commitment to incident prevention. This project aligns closely with our expanded ALIVE SIF prevention program and brings clarity, structure, and accountability to safety at our sites.

First implemented nearly five years ago in Arcosa's Meyer Utility Structures business, the Safety Mentorship Program took another leap in 2025 with an expansion into the Arcosa Stabilized and Recycling business. Every new hire receives extensive training, including safety and ARC 100 content but, as new employees begin day-to-day responsibilities, follow-up is essential. The Safety Mentorship Program pairs new hires with trained volunteer safety mentors who provide job and site-specific training and tools. Benefits of the program include higher business and safety acumen for new employees, increased employee retention, reduced injuries for new hires, and higher engagement for mentors. Adopted over the past two years by Arcosa's Shoring Products and Specialty Materials businesses, our Mentorship Program continues to grow.

Arcosa Stabilized and Recycling collaborated to launch a mentorship program aligned to the needs of its sites. While mentorship remains key to the program, the specific processes for each business are determined and built by frontline workers within each specific business, giving ownership and uniqueness to the individual program.



ARC 100: EXPANDING OUR SAFETY TOOLBOX

To expand on our commitment to a culture of safety, in 2024 Arcosa launched ALIVE, a SIF prevention program. Driven by an Executive Governance Team, a strong safety leadership team, and engaged frontline employees, ALIVE came to life in 2025.

ALIVE Objectives Include

<p>STRENGTHENING LEADING INDICATORS</p>	<p>IMPROVING ACCIDENT MITIGATION STRATEGIES</p>	<p>LEVERAGING EXISTING SAFETY STRUCTURE TO DRIVE PREVENTION</p>
--------------------------------------------------------	--------------------------------------------------------------------	------------------------------------------------------------------------------------



LIFESAVING INTERACTIONS VALUING EVERYONE

ALIVE

DRIVEN BY ARC100

- 2025 ALIVE Highlights:
- > Greater than 50% reduction in SIF actuals from 2024 to 2025
 - > Innovative safety solutions from frontline workers
 - > Majority of corrective actions are engineering controls
 - > Enterprise-wide knowledge share of SIF mitigation best practices

We are encouraged by the way ALIVE highlights actionable safety improvements, and by the collaboration of our teams across Arcosa to mitigate safety risks. We believe these efforts allow 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.



TALENT DEVELOPMENT

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.

DEVELOPMENT OPPORTUNITIES		ADDITIONAL SUPPORT
Harvard "Leading with Finance" online program	Business Acumen training	Tuition reimbursement at educational institutions
Positive Management Leadership seminar	Interaction Management leadership development program for frontline leaders	Professional society memberships
Women in Manufacturing professional development programs	Civil Treatment 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
Leader Presence and Corporate Ovations by iSpeak	Arcosa Leadership, Exploration, and Development cohort	
Leadership Essentials Handbook	Coaching for Success	



TALENT DEVELOPMENT: LEADING THE WAY

At Arcosa, part of growing a strong workforce is developing strong leaders. Strong leaders drive an engaged, productive workforce. Over the past year, we've introduced additional leadership tools to equip our managers and employees for success.



24

To strengthen Arcosa's existing annual performance review process, in 2025 we launched the **Coaching for Success** guide. Our goal is to encourage frequent dialogue between managers and employees to improve individual and team results. We believe robust, development-focused conversations between managers and employees drive meaningful feedback and confident relationships.

- Throughout the year, our teams collaborate to:
- > Discuss goals and expectations
 - > Provide support
 - > Exchange consistent, timely feedback
 - > Celebrate achievements together

Leaders Greatest Hits highlights chart-topping messages and time-sensitive employee information managers can relay to their band of employees. With a 2025 debut, the quick and effortless newsletter was designed to spotlight important messages that will be music to our teams' ears.

- Features include:
- > "What you need to know" Playlist - a selection of resources for managers and people leaders
 - > "What you need to do" Playlist - a timeline of upcoming activities
 - > Leader Spotlight - an inspiring note from a frontline leader

Launched in 2025, Arcosa's leadership team introduced the **Leadership Essentials Handbook** as a guide for people leaders throughout the Company. Whether hired externally or promoted from within, we want our leaders to be successful and drive positive impact in their roles. Covering a wide range of topics, from safety culture building to people management and recognition, the handbook provides a solid foundation for leaders and future leaders to reflect Arcosa's core values.



BUILDING BELONGING: EMPLOYEE ENGAGEMENT SURVEY

In 2025, Arcosa completed its third biennial Employee Engagement Survey. We believe our employees perform best when they are engaged and enabled. The survey is a chance for employees to voice their perspectives on a wide range of topics, including:

- > Company Goals
- > Development Opportunities
- > Safety Focus
- > Collaboration and Teams
- > Performance Management and Feedback

Each survey is followed by a continuous improvement process:



25

The purpose of the Employee Engagement Survey is to have our employees' thoughts and perceptions in mind as we continue to execute on the four pillars of Arcosa's long-term strategy to grow in attractive markets, reduce cyclical, improve long-term returns on invested capital, and integrate sustainability into our long-term strategy. We believe fostering employee belonging through leadership listening and response improves employee engagement and retention.

Results of our third survey included:

- > FAVORABLE overall company rating
- > 5% increased participation rate from 2023 to 2025



COMMUNITY ACTION

In 2025, Arcosa continued its corporate philanthropy focus on education support, with the belief that investment in education can elevate families, kids, and teenagers to a higher likelihood of school completion and successful entry into the workforce.

Through a multi-year partnership with United Way of Metropolitan Dallas, in 2025 Arcosa connected with Dallas College, a local post-secondary educational institution with a mission to transform lives and communities through higher education, including workforce readiness in underserved communities. In late May, members of Arcosa's Corporate Citizenship team participated in a ribbon-cutting to introduce new classroom and lab facilities as well as support services in Dallas College's workforce training center. The workforce center provides financial services, career coaching, and certification programs for students to pursue high-demand industries like HVAC, plumbing, construction management, hospitality, logistics and mechatronics, customer service, and IT. Arcosa's support allows the college to expand their impact, with the goal of workforce readiness and living-wage employment for more students over the next three years. With this partnership, Arcosa reaffirms its commitment to support education and the workforce of the future in our community.

Arcosa was honored to expand its partnership with Jubilee Park & Community Center during 2025. 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.

We proudly support Jubilee's summer camp and after-school programs, which aim to reach children and families, broaden educational offerings outside of traditional class time, and prepare students for higher education and workforce readiness. Additionally, this year Arcosa's Dallas-based corporate office employees collaborated with Jubilee to host Jubilee's 2025 **Stuff the Sleigh** event. Arcosa employees purchased and donated new children's toys and holiday gift-wrap supplies, facilitating an opportunity for Jubilee Park's senior residents to choose Christmas gifts for their grandchildren complete with volunteer gift-wrapping services. Employees were able to work alongside Jubilee staff to host a shopping day, relishing the chance to connect with residents and spread holiday cheer.



COMMUNITY ACTION

For the people of Arcosa, the work we do in our communities is highly personal. Our employees volunteer their time with local organizations, including local schools, veteran support groups, and food banks that change lives. Each Arcosa site contributes like a family and takes pride in building strong communities in the places where we live and work.

Late summer is bustling for parents and students as they prepare for the start of a new school year. Arcosa sites, feeling the impact for employees with children and in support of our local schools, participate in initiatives to provide supplies to students for a fresh start each year. Arcosa's Stabilized and Recycling team in Southeast Texas donated more than 600 backpacks to a local elementary school, ensuring all students started the year off with the supplies needed. Arcosa Aggregate's Tennessee team collected donations and provided 200 student lunch bags to the local food bank for kids in the community. Employees at one of our newest sites, Arcosa Wind Towers in New Mexico, rallied to fill more than 260 backpacks with essential school supplies. The backpacks were donated to a local organization that supports school-aged children experiencing homelessness, as well as to Arcosa families at the facility. The employees' overflowing generosity resulted in additional donations to the local school district. With the help of teams across Arcosa, we are building communities where kids feel supported at school, leading to higher classroom success and higher likelihood of future entry into the workforce.

In early fall, the Arcosa Aggregates team in Arizona stepped up to participate in the Making Strides Against Breast Cancer 5K walk. This event raises awareness, celebrates survivors, honors those lost to the disease, funds research, and provides support services and programs to help end breast cancer. Together, and step by step, the team walked for survivors, fighters, and affected loved ones. Our shirts reflected our hearts: Cancer can kick rocks!

Arcosa's Wind Towers team in Iowa spent a mid-October afternoon building camaraderie with coworkers and packing meals for the Meals from the Heartland initiative. The organization has a mission to empower people to save starving children, from local communities in Iowa to the hungry across the world. Our team of 75 employees spent three hours packing more than 20,000 locally sourced meal packs to distribute to families facing food insecurity at home and abroad. The Iowa team reflects Arcosa's promise to activate the potential of our people and care for our communities through meaningful action.

Arcosa's volunteer efforts and targeted giving to these and other community-building organizations support our social engagement strategy to build a strong workforce, strong relationships, and strong communities.



CELEBRATING OUR BUSINESS IMPACTS



In recognition of safety excellence, Arcosa Crushed Concrete (ACC) was awarded the **2025 Construction & Demolition Recycling Association's Best Practices in Safety Gold Award**. This award recognizes companies that achieve advanced safety management practices and exemplify safety performance that drives business success. Earning the Gold Award reflects ACC's safety efforts beyond simple compliance. Congratulations to the team for their commitment, accountability, and teamwork as we prioritize a culture of safety at Arcosa.



Congratulations to Dani, Arcosa Wind Towers' **2025 Weld Professional of the Year**. The award highlights exceptional skill, dedication, and leadership in the welding profession. Dani's commitment to excellence sets a new standard and inspires those around him.



ISO 45001 Certification: Arcosa Wind Towers' facilities in Iowa and Oklahoma have maintained their ISO 45001 certification for the sixth 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.





OUR ENVIRONMENT

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Climate Strategy 34

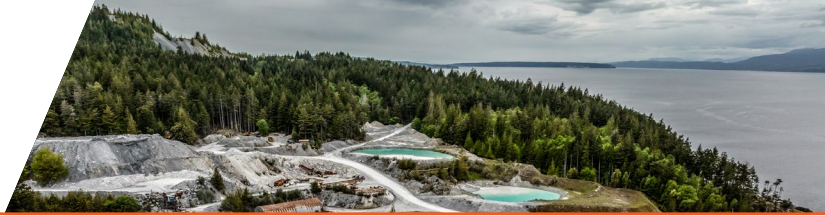
Risk Management 41

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WE SUPPORT THE SUSTAINABILITY OF OUR ENVIRONMENT



Arcosa's path to building a better world is grounded in sustainability by embedding environmental action into our day-to-day operations and long-term strategy to drive efficiency, reduce risk, and grow responsibly.



- 37%** Emissions intensity improvement vs. 2020 baseline
- 37%** Water intensity improvement vs. prior year
- 6 YEARS** Providing voluntary disclosures and metrics aligned with stakeholder needs
- 5** Sustainability Committees turning strategy into action at Arcosa



ENVIRONMENTAL ACTION FOCUS

As the sustainability landscape continues to shift, Arcosa remains steadfast in our aim to pursue business-focused environmental initiatives in high-impact areas, reflecting one of the four pillars of our sustainability strategy: collaborative environmental action at our sites to preserve and protect air, water, and land for today and for the future.

In addition to business-focused initiatives, we continue to align our external disclosures with regulatory and stakeholder-driven needs. For 2025, we aligned our voluntary disclosures with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, with supporting Sustainability Accounting Standards Board (SASB) metrics. The following pages include Arcosa’s climate-related impacts, including **Governance** structure, **Strategy** around risks and opportunities, **Risk Management** alignment, and **Metrics & Targets** to measure progress.



CLIMATE GOVERNANCE: BOARD OF DIRECTORS

Arcosa’s Board has ultimate responsibility for risk oversight aligned with the vision of the Company.

The Board’s climate-related oversight includes the review of management’s overall sustainability strategy, identification and financial planning impact of climate-related risks and opportunities, the Company’s emissions performance relative to targets, regulatory compliance, and future goal-setting plans.

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 (G&S) and Audit Committees oversee specific types of climate-related risks and opportunities.

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

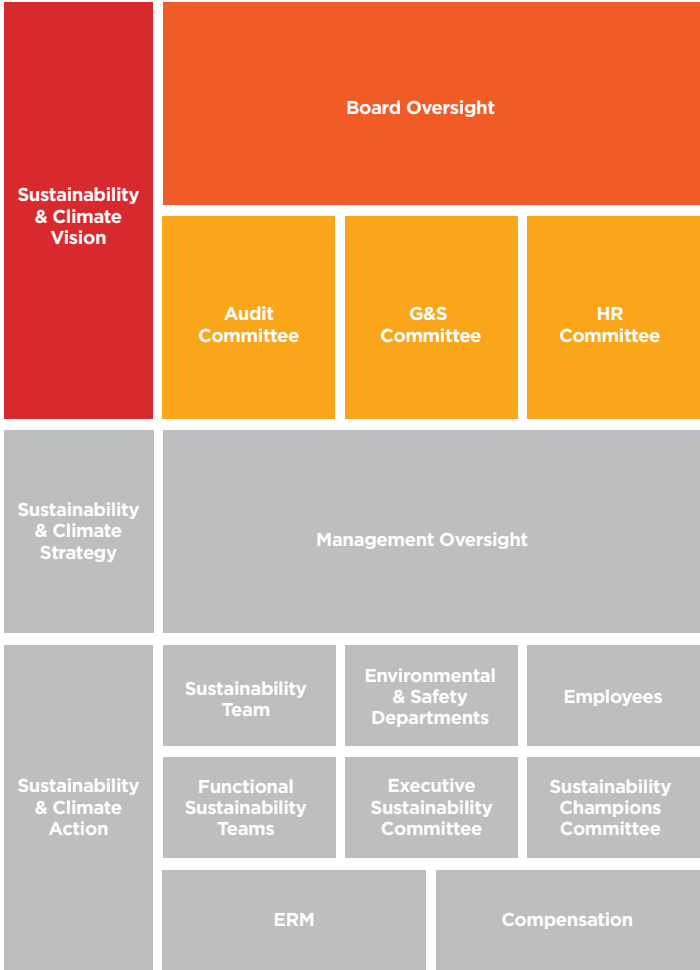
- > Director nominations and planning, including committee assignments, compensation and benefits, and continuing education
- > Annual Director review
- > Review of Corporate Governance Principles and Code of Conduct
- > Review of Arcosa’s activities and practices regarding sustainability matters, including 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 Enterprise Risk Management (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 human capital topics 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 the Board
- > Compensation review and approval for other named executive officers



CLIMATE GOVERNANCE: MANAGEMENT

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
- > Advocacy 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* — Focuses 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.
- > *The ERM* process is a proactive, structured process for identifying and mitigating market, operational, climate-related, financial, infrastructural, and reputational risk.

Board Communication

- > Members of the Executive Sustainability Committee update the Board quarterly on climate-related topics, including sustainability strategy, risk mitigation, regulatory changes, internal scorecards and targets, and external reporting plans.
- > Sustainability and climate topics are regularly presented to the G&S Committee.
- > The ERM process and quarterly updates are presented to the Audit Committee.



CLIMATE STRATEGY: RISKS & OPPORTUNITIES

Arcosa has identified climate-related risks and opportunities through a series of interviews across the Company, including with leadership from business segments and corporate functional departments. Using the topics derived from internal discussions, comparing against the results of the most recent comprehensive sustainability materiality assessment, Arcosa rates identified risks to determine severity and overall impact to the Company. Mitigation strategies are developed and opportunities identified, both of which are communicated to internal sustainability committees (see [Climate Governance: Management](#) for more details) for use in strategic planning and budgeting, where needed.

Climate-Related Risks	Potential Financial Impact Without Mitigation	Likelihood	Impact	Severity	Years < 5 5-10 10+	Climate-Related Mitigation and Opportunities
Transition Risks: Policy & Regulatory						
The climate-related regulatory landscape continues to shift, with ongoing changes and requirements at the state and national levels driving compliance and external reporting efforts.	Additional administrative, compliance, and legal costs.	Very Likely	Moderate	High	●	<p>Mitigation Strategy: Arcosa continues to focus on and plan for heightened regulation over climate-related reporting and internal controls at state, national, and international levels. Our reporting roadmap currently includes climate-related disclosures in line with the TCFD framework with supplemental SASB metrics, in line with stakeholder preference. We are reviewing requirements to pursue alignment with ISSB's IFRS S2 in the future. We continuously monitor the evolving regulatory environment and incorporate updates into our reporting plan where needed.</p> <p>Opportunity: We leverage Arcosa's current governance strengths, such as public company reporting structure and controls, to align with the changing regulatory environment. Where needed, we seek outside counsel from trusted, reputable consultants.</p> <p>We continue to see signals of expanded state-level, climate-related regulation in the United States: *California and other states have and are expected to implement climate-related reporting requirements.</p>



CLIMATE STRATEGY: RISKS & OPPORTUNITIES

Climate-Related Risks	Potential Financial Impact Without Mitigation	Likelihood	Impact	Severity	Years < 5 5-10 10+	Climate-Related Mitigation and Opportunities
Possible additional climate-related mandates on and regulation of existing product lines could impact businesses.	Additional administrative, compliance, and legal costs.	Possible	Moderate	Moderate	●	<p>Mitigation Strategy: Arcosa’s core mitigation strategy is to decarbonize production processes, where reasonably possible, in current product lines to contribute to a low-carbon economy.</p> <p>Opportunity: As climate-related mandates could drive customers to find energy-efficiency and lower-emission options, opportunities arise for our low-emission product lines such as recycled aggregates and wind towers.</p>
Transition Risks: Technology						
As companies look to upgrade to more energy-efficient equipment, or as new carbon capture technology becomes mainstream, company costs could rise.	Increase in operating, engineering, and asset costs.	Likely	Moderate	Moderate	●	<p>Mitigation Strategy: Arcosa drives long-term strategic planning to include asset purchases, including lower-emissions technology. For proportionally higher emissions facilities, planning cycles for the near term include opportunities for investments that will aid in emissions reductions.</p> <p>Opportunity: We are currently evaluating and implementing strategies that align energy-efficient equipment purchases with regulatory incentives that alleviate cost pressures.</p>



CLIMATE STRATEGY: RISKS & OPPORTUNITIES

Climate-Related Risks	Potential Financial Impact Without Mitigation	Likelihood	Impact	Severity	Years < 5 5-10 10+	Climate-Related Mitigation and Opportunities
Electricity grid reliability, availability, and pricing due to higher North American usage could impact operations or operating costs.	Higher operating costs for backup and emergency energy reserves (fuel and other alternatives).	Likely	Significant	High	● ●	<p>Mitigation Strategy: Arcosa’s resilience is evident in our geographic diversity, with plants in varying regions across North America, ensuring mitigation against grid outages or power shortages. As the limits of the electricity grid are tested, internal efforts focused on electricity conservation through production efficiency counter potential grid instability. Where possible, our facilities work with utility providers to ensure grid stability through demand response programs and load monitoring. Arcosa continues to monitor the energy market and is proactive in energy supply management to ensure stable energy costs. Additionally, with strategic internal and external consultation, Arcosa is exploring business-practical solutions within our businesses to optimize energy consumption and maximize emissions reductions with cost-neutral and cost-favorable projects.</p> <p>Opportunity: Arcosa’s utility structures business benefits from infrastructure investment to support higher volumes of US energy transmission and consumption.</p>



CLIMATE STRATEGY: RISKS & OPPORTUNITIES

Climate-Related Risks	Potential Financial Impact Without Mitigation	Likelihood	Impact	Severity	Years < 5 5-10 10+	Climate-Related Mitigation and Opportunities
Transition Risks: Market						
If markets shift to prioritize low-carbon products and services, we could see a change in customer behaviors.	Potential revenue loss.	Possible	Significant	Moderate	●	<p>Mitigation Strategy: Arcosa’s plan, as part of our long-term strategy, is to integrate sustainability into everything we do. We believe our environmental actions position us to meet the needs of our customers who pursue sustainability within their supply chains.</p> <p>Opportunity: As customers shift to find energy-efficiency and lower-emission options, opportunities arise for our low-emission product lines such as recycled aggregates and wind towers.</p>
Transition Risks: Reputation						
Stakeholder expectation of public commitment to a low-carbon economy could impact reputations of companies that do not keep pace.	Potential impact to share price and revenue loss.	Possible	Significant	Moderate	●	<p>Mitigation Strategy: In 2021, we disclosed a goal of 10% GHG emissions intensity reduction by the end of 2026, compared to 2020. As of 2025, we have exceeded our Scope 1 and 2 emissions target ahead of schedule. With a change in business composition over the past three years, we are analyzing the emissions impact of planned growth activities to evaluate establishing additional goals in a future reporting cycle. In addition to actions aligned with our established goal, with the assistance of outside experts, we are reviewing and evaluating emissions-reduction and renewable energy projects at select business locations.</p>



CLIMATE STRATEGY: RISKS & OPPORTUNITIES

Climate-Related Risks	Potential Financial Impact Without Mitigation	Likelihood	Impact	Severity	Years < 5 5-10 10+	Climate-Related Mitigation and Opportunities
Physical Risks: Acute						
<p>Climate event-driven risks may result in physical impact to our businesses, including but not limited to:</p> <ul style="list-style-type: none"> > Increased severity of natural disaster impacts as well as cost and availability of insurance coverage > Extreme temperatures that limit operating hours or days > Extreme temperatures that affect employee health and safety > Higher rainfall totals and intense wind that impact normal business operations > Wildfires aided by strong winds that impact workforce and facility safety and transportation routes 	<p>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 insurance premiums and claim volumes, higher transportation costs, and asset maintenance and replacement costs.</p>	Likely	Moderate	Moderate	● ● ●	<p>Mitigation Strategy: At Arcosa, we leverage business continuity plans to ensure resilience across our operating facilities in the event of weather-related impacts to our 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: The health and safety of Arcosa’s employees, as impacted by weather-related events, is addressed through initiatives including but not limited to personal protective equipment, hot- and cold-weather safety procedures, and business continuity plans.</p> <p>Arcosa is favorably positioned to support construction in the market during times of severe weather patterns through our engineered structures and construction materials product lines, including recycled and natural aggregates businesses that support infrastructure construction.</p>



CLIMATE STRATEGY: RISKS & OPPORTUNITIES

Climate-Related Risks	Potential Financial Impact Without Mitigation	Likelihood	Impact	Severity	Years < 5 5-10 10+	Climate-Related Mitigation and Opportunities
Physical Risks: Chronic						
<p>Long-term shifts in climate conditions may result in factors that negatively impact our businesses, including but not limited to:</p> <ul style="list-style-type: none"> > Changes in precipitation patterns and extreme variability in overall weather > Rising average temperatures > Rising ocean and river levels and increased flooding > Inconsistent access to reliable electricity supply 	<p>Major business interruptions could cause revenue loss from weather-related production and shipment delays. Potential increase in operating costs from higher insurance premiums and claim volumes, higher transportation costs, and asset maintenance and replacement costs.</p>	Likely	Significant	High	● ●	<p>Mitigation Strategy: Medium- to long-term weather and climate impacts bring opportunities to evaluate acquisition and organic growth in lower-risk regions; to affect change by investing in new technologies; and to rely on the resilience we are building through operational practices informed by sustainability considerations. We are committed to participating in a carbon transition and continue to evaluate and implement business-practical changes in the near term, while mindfully planning for longer-term change.</p>

Arcosa remains committed to meeting the evolving needs of our stakeholders through operational resilience built by adapting to and planning for climate-related impacts. The risks we identified on the preceding pages could be detrimental to any business if not addressed; however, these risks are at the forefront of our business and financial strategy and are addressed through thoughtful collaboration by our employees, business leaders, and Board of Directors. We are optimistic for the future as we explore opportunities to accelerate organic and acquisition growth in low-emissions product lines, to position existing businesses with fewer environmental impacts for future success, and to build a resilient and geographically diverse company.



CLIMATE STRATEGY: SCENARIO ANALYSIS

To consider the impact climate change may have on Arcosa's business and operations, we performed a high-level, qualitative review of the business impact of two global warming scenarios: a high-emissions scenario (3°C) and a strong mitigation scenario (1.5°C). The scenarios were developed based on global temperature increases expected by 2100 and the need to impact the trajectory of decarbonization in the near term, in this case by 2030, with net zero achieved by 2050 on a global scale. These scenarios are not used to determine or assess climate-related risks in Arcosa's formal climate risk assessment processes, but are used as an illustration of the resilience of the Company.

1.5°C CLIMATE SCENARIO

The following principles presented in the International Energy Agency's 2024 Global Energy and Climate Model¹ were taken into consideration for our 1.5°C scenario:

- > A wide portfolio of clean-energy technologies is deployed, with decisions about technology driven by costs, technology maturity, market conditions, available infrastructure, and policy preferences.
- > All countries cooperate toward achieving net zero emissions worldwide.
- > An orderly transition across the energy sector.

Scenario Assumptions:

- > Rapid and aggressive action taken to address climate impacts, including regulation of GHG emissions, restrictions on deforestation, and water conservation initiatives.
- > Decarbonization technology is available but remains capital-intensive.
- > Physical impact of climate change successfully minimized.

Business Impact:

- > Operating and supply chain costs are impacted by:
 - Greening of the grid, with trickle-down infrastructure costs from utility companies.
 - Carbon pricing enacted as an emissions management alternative.
 - Decarbonization technology implemented in a phased approach to reduce emissions.
 - Transition to renewable fuels.
- > Increasing transition to electrification and renewable energy outpaces grid infrastructure, resulting in gaps in available clean energy and price volatility.
- > Arcosa product lines important to the energy transition, including wind towers and utility structures, benefit from electrification and renewables infrastructure build out.
- > Arcosa benefits from market transition to lower-emissions product offerings in current portfolio, and market transition to more efficient modes of transportation.

In the 1.5°C scenario, the largest assumption remains a need for rapid and aggressive action to address climate change, including but not limited to government intervention, investment in decarbonization technology, and cost-structure implications.

3°C CLIMATE SCENARIO

The following Shared Socioeconomic Pathway (SSP) principles used in the Intergovernmental Panel on Climate Change's Climate Change 2023 Synthesis Report² were taken into consideration for our 3°C scenario (SSP2-4.5):

- > Social, economic, and technological trends do not shift markedly from historical patterns.
- > Development and income growth proceeds unevenly, with some countries making relatively good progress while others fall short of expectations.
- > The globally connected energy sector diversifies, with investments in both carbon-intensive fuels like coal and unconventional oil, but also low-carbon energy sources.

Scenario Assumptions:

- > Business as usual, with continued reliance on fossil fuels as primary energy sources.
- > Climate policies are delayed and disparate between regulating bodies.
- > Decarbonization technology development lags or is unavailable.
- > Physical climate impacts progress in line with intermediate climate models (e.g., severe weather events, temperature extremes).

Business Impact:

- > Operating and supply chain costs are impacted by:
 - Rising costs and variable availability of insurance in climate-impacted locations.
 - Production downtimes and shipment delays due to weather-related events.
 - Higher preventative health and safety costs.
 - Higher energy consumption due to extreme temperatures.
 - Grid instability impacts availability of energy.
- > Arcosa's diversified product portfolio, including utility, lighting, traffic structures, and construction materials, supports infrastructure resilience, helping communities prepare for and recover from the increasing impacts of severe weather.
- > Regional diversity across Arcosa's portfolio allows for minimized downtime in some product lines.

In the 3°C scenario, the volatility of the weather is a detriment to both cost and production uptime in some locations; however, we see upside attributable to Arcosa's participation in infrastructure markets. The outlined financial risks do not significantly change the fundamentals of operations or business strategy. Our strength is visible in the diversification of our portfolio and the established governance of our operating strategy.

¹ <https://www.iea.org/reports/global-energy-and-climate-model>

² https://www.ipcc.ch/report/ar6/syr/downloads/report/IPCC_AR6_SYR_FullVolume.pdf



RISK MANAGEMENT

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. The ERM process and the climate risk assessment are performed in tandem to ensure enterprise alignment on risk and mitigation strategy. Physical risks have historically been incorporated into the traditional ERM process and, over the past five years, we have incorporated transition risks into the process as well.

Climate Risk Assessment
We assess materiality of climate-related risks through both the ERM process and our Climate Risk Assessment, using both qualitative thresholds (e.g., reputational and strategy success impacts) and quantitative thresholds (e.g, likely occurrence percentages). Each climate-related risk is assigned a likelihood and impact score, then plotted on a heat map to determine severity to the business. Risks rated higher on the severity scale are prioritized for disclosure.

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.



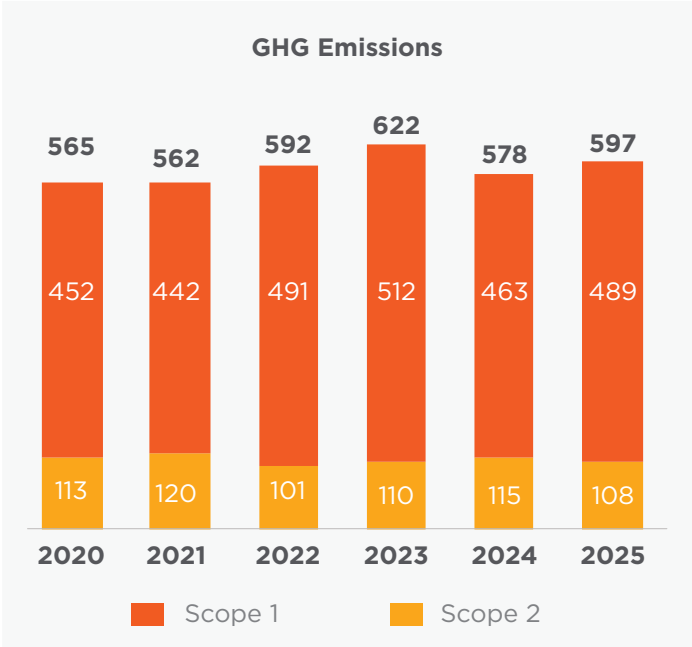
ENERGY MANAGEMENT METRICS AND TARGETS

Translating Arcosa’s overall vision of integrating sustainability initiatives into our long-term strategy includes a firm focus on energy management at our sites. We drive environmental action to improve energy efficiency, resulting in reductions in operating costs as well as emissions.

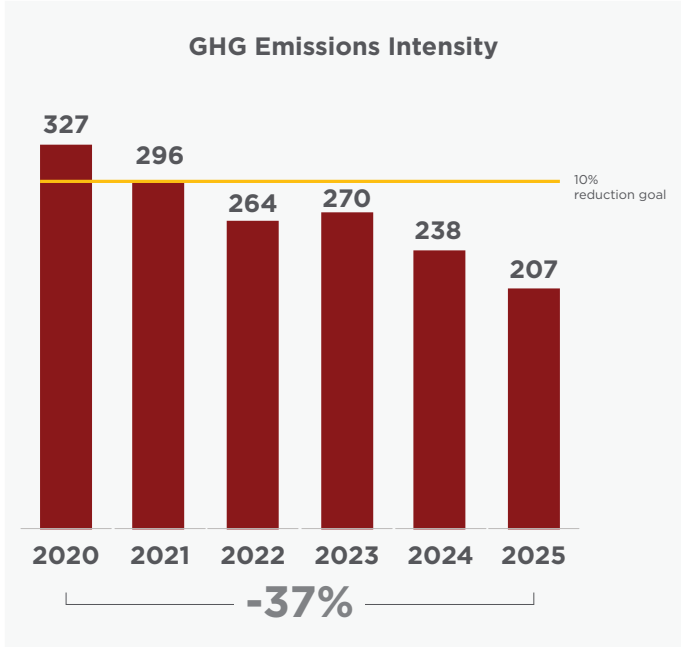
Five years ago, in support of our commitment to collaborative environmental action, we published our first short-term emissions reduction goal: a 10% reduction in Scope 1 and 2 emissions intensity by the end of 2026, compared to 2020 levels.

Our overall reduction compared to baseline was achieved through the energy efficiency efforts of the people at our sites. We minimized increases in absolute emissions during a period of acquisition growth and production ramp-up in our cyclical businesses. Over the past five years, we’ve seen improvements in our emissions intensity in each business segment, with acquisitions acclimating quickly to align with Arcosa’s reduction priorities.

We achieved our stated goal in advance of the 2026 deadline and are evaluating future reduction targets. Due to the change in Arcosa’s business composition over the past three years, including both acquisitions and divestitures, we are assessing the current sustainability fundamentals to ensure we proceed prudently. We remain committed to improving our emissions over time. We view emissions reduction and energy management as key to sustainable business success.



Metric Tonnes of CO₂ equivalent / in Thousands



Metric Tonnes of CO₂ equivalent / Revenue in Millions



ENVIRONMENTAL ACTION

In line with our sustainability strategy to implement business-practical initiatives in high-impact areas, Arcosa continues to pursue projects that positively impact our sites for today and for the future.

In many of our industrial manufacturing plants, Arcosa uses Computer Numerical Control (CNC) plasma machines to ensure precision steel cutting for our products. These machines are highly accurate and reduce the need for employee intervention, driving safety at our plants. Historically, plasma cutting machines were the most cost-effective and efficient method for precision steel cutting, but, as technology has advanced, fiber laser cutting is now cleaner, faster, and more precise. Over the past year, we began a pilot project at our Mexico engineered structures facilities to replace CNC plasma machines with CNC fiber laser machines. At our facilities, we have seen improvements in a variety of areas:

- > Better air quality
- > Improved production efficiency
- > Improved bevel quality
- > Increased throughput
- > Removed bottlenecks
- > Reduced outsourcing

Arcosa manufacturing sites continue to explore this solution for viability and cost-effectiveness. We are excited to see if this collaborative project may be scalable across our organization.

In early 2025, Arcosa Specialty Materials took another step toward environmental stewardship with the installation of a sulfur oxide and particulate matter scrubber at its Texas facility. This lightweight aggregate plant produces expanded shale primarily for Texas infrastructure. With the installation, we've seen high-efficiency sulfur oxide scrubbing and improved control for particulate matter. Our continuous emissions monitoring system provides real-time adjustments to ensure optimized air quality. While aligned with regulatory emissions standards, the site upgrades also reduce our environmental footprint and reflect our commitment to environmental action.

Powering essential operations within a manufacturing facility, air compressors often go unnoticed running in the background. As equipment ages, energy efficiency can wane, and leaks can appear. For Arcosa's Iowa-based Wind Towers facility, an air compressor upgrade provided an opportunity to evaluate a solution with positive business results and fewer environmental impacts. The management team identified and implemented an upgraded equipment package that allows for continuous monitoring, includes automatic shutoff, reduces downtime, and improves energy efficiency. This cost-effective solution came with an added benefit: reduced noise levels in the surrounding area.

Arcosa sites continue to pursue energy efficiency and environmentally beneficial projects to drive business success as we preserve and protect clean air for the communities where we live and operate.



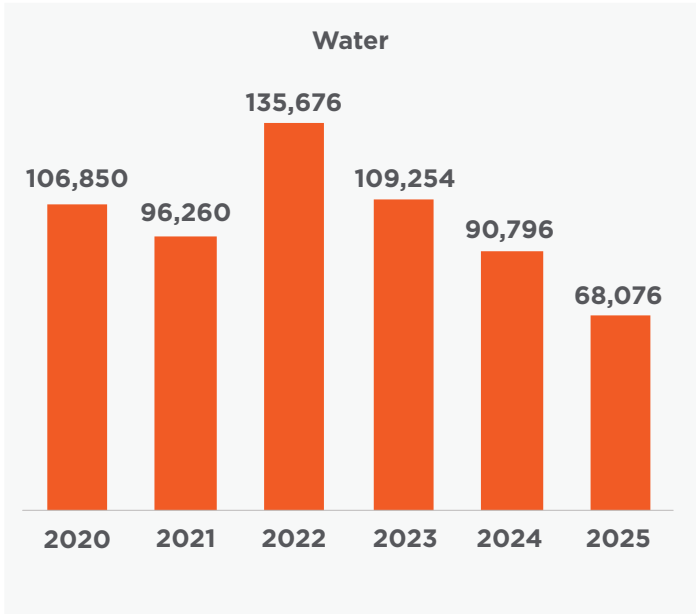
WATER MANAGEMENT

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.

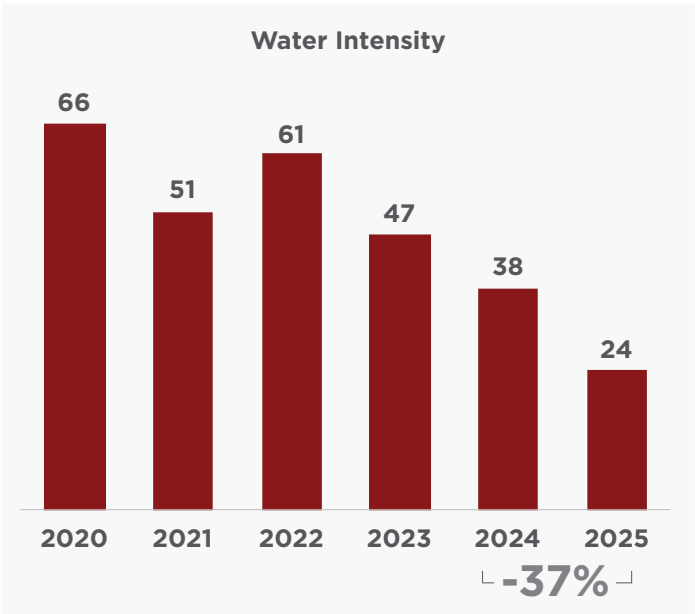
We understand the importance of water as a limited natural resource and have focused our efficiency efforts accordingly:

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

In 2025, Arcosa’s Specialty Materials site in Northwest Oklahoma identified an opportunity to improve water efficiency. The facility operates with a water recycling system, as product washing is an important part of ensuring product quality standards. Upon review of water consumption at the site, the management team identified the need to optimize the water recycling system. The team diligently analyzed, tested, and determined the appropriate use and timing for the system to ensure product quality was not impacted. They developed formal procedures for the process and implemented the change. To date, annual consumption has declined by more than 80%.



Kilogallons



Kilogallons / Revenue in Millions



PRODUCT SPOTLIGHT

Recycled Aggregates 47

Wind Towers 48



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.

Recycled aggregates provide an alternative to using natural resources by recycling concrete, asphalt, steel, and asphalt shingles, which minimizes landfill use and reduces roadway traffic and vehicle emissions.

Shoring products, including the trench shield, support the underground construction market through land-saving, safety-enhancing barrier structures.

We produce wind towers to support our customers' advancement of America's wind energy infrastructure.

Utility structures manufacture engineered, tubular, and lattice steel structures and prestressed concrete poles for electricity transmission and distribution from wind, solar, and other environmentally friendly resources.

 **CONSTRUCTION PRODUCTS**

 **ENGINEERED STRUCTURES**



RECYCLED AGGREGATES

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 1 MILLION TONS OF RECLAIMED ASPHALT FOR USE IN ROAD APPLICATIONS

OVER 23,000 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 the collection and recycling of concrete and asphalt, returning these materials to the markets they serve.



WIND TOWERS

As a leading wind tower manufacturer with nearly 16,000 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.

Arcosa's wind tower business continues to drive sustainability at our sites, with specific initiatives aimed at energy optimization and waste reduction. We also participate in ratings and certifications to reflect our continued commitment to integrating sustainability into our daily practices and long-term strategy:

- > Renewal of ISO 45001 certification at our Oklahoma and Iowa sites reflects our continued commitment to safety throughout our operations.
- > Development of ISO 14001 program at our Iowa site highlights our sustainability strategy focus on collaborative environmental action.
- > The fourth year of responding to the EcoVadis Sustainability Assessment supports supply-chain transparency for our partners.

~20%

Arcosa-built towers represent nearly one-fifth of all U.S. installations over the past 20 years

~84,000

Wind turbines generally operate across the United States, generating enough wind power to serve the equivalent of 50 million American homes

~\$346B

U.S. land-based wind development investment across operational and planned capacity



APPENDIX

APPENDIX

At Arcosa, our sustainability 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. As a provider of infrastructure-related products and solutions, with leading positions in the construction materials and engineered structures markets, we believe we can create long-term value for our broad range of stakeholders by driving a culture that values sustainability and operates ethically in all we do.

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.

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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	2020	2021	2022	2023	2024	2025	Disclosure Commentary	SASB Code	Pg
Energy Management	(1) Total energy consumed	(1) Gigajoules (GJ)	1) 6,976,517	1) 7,118,550	1) 7,489,714	1) 8,951,987	1) 7,559,423	1) 8,183,855		EM-CM-130a.1 RT-IG-130a.1	42
	(2) Percentage grid electricity	(2) Percentage	2) 12.6%	2) 13.7%	2) 11.4%	2) 10.1%	2) 11.7%	2) 10.8%			
	(3) Percentage alternative	(3) Percentage	3) in process	3) in process	3) in process	3) in process	3) in progress	3) in progress			
	(4) Percentage renewable	(4) Percentage	4) 0%	4) 0%	4) 0%	4) 0%	4) 0%	4) 0%			
Energy Management	(1) Total electricity consumed	(1) Gigajoules (GJ)	1) 880,425	1) 975,115	1) 856,174	1) 900,695	1) 887,934	1) 887,328			42
	(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) 451,977	1) 441,792	1) 489,233	1) 512,369	1) 462,949	1) 489,063	GHG Emissions inventory aligned with GHG Protocol.	EM-CM-110a.1	42
	(2) percentage covered under emissions-limiting regulations	(2) Percentage	2) In Process	2) In Process	2) In Process	2) In Process	2) in progress	2) in progress			
	Gross global Scope 2 emissions	Metric tons (t) CO ₂ -e	113,419	120,201	100,594	109,701	114,833	108,186	Disclosed market-based scope 2 emissions.		42
	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	42-43



REFERENCE TABLE — ENVIRONMENTAL

Environmental Topic	Metric	Unit of Measure	2020	2021	2022	2023	2024	2025	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 60.6%; 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%	Recycled Steel 80%; Non-Recycled Steel 20%	In 2025, Arcosa saw an increased percentage of recycled inputs in purchased steel as suppliers advance environmental action to reduce emissions.		
Water and Wastewater Management	(1) Total water withdrawn	(1) Thousand cubic meters (m ³)	1) 404.5	1) 364.4	1) 501.7	1) 413.5	1) 344.3	1) 257.7	Disclosure (1) includes purchased water across operations.	EM-CM-140a.1	44
	(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 (m ³)	3) In Process	3) In Process	3) In Process	3) In Process	3) In Process	3) In Process			
	(4) Percentage of water consumed in regions with High or Extremely High Baseline Water Stress	(3) Percentage (4) Percentage	4) In Process	4) In Process	4) In Process	4) In Process	4) In Process	4) In Process			



REFERENCE TABLE — SOCIAL

Social Topic	Metric	Unit of Measure	2020	2021	2022	2023	2024	2025	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) 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	1) 1.09 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	2,939	3,229	3,451	9,672	6,259	3,898	Our plants and employees continue to support local communities and non-profit organizations.		26-27



REFERENCE TABLE — GOVERNANCE

Governance Topic	Metric	Unit of Measure	2020	2021	2022	2023	2024	2025	Disclosure Commentary	SASB Code	Pg
Corporate Governance	Independent Board Members	Percentage	89%	90%	90%	90%	89%	89%	8 of 9 current Board members are independent		13
	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) 6,410 2) 100%	1) 6,170 2) 100%	1) 5,202 2) 100%	1) 6,075 2) 100%	1) 6,250 2) 100%	1) 6,390 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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