

Corporate Compliance Policy





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1. Objective

Based on a culture of ethics and established transparency, supported by corporate values and principles, this Corporate Compliance Policy or Policy embodies a general vision of the Sener Group's Compliance System and the general criteria for the activity and scope and assignment of competencies and responsibilities of the Group's Compliance area, thus ensuring that the Compliance System is consistently applied throughout the Group.

Among Sener's objectives are adopting and implementing measures and controls that contribute to preventing or mitigating risks that could arise from criminal conduct or irregular behaviour. This entails seeking to promote and ensure the legality of the actions that, in the exercise of their professional activities, all people carry out.

To this end, Sener has implemented an organisation and Compliance management system whose purpose is to prevent and detect risks inherent to the activity of Sener Group companies through the implementation of general and specific prevention and control systems.

2. Scope of application

This Policy is directly and mandatorily applicable to all Sener Group companies and all its people, who will be referred to collectively as Sener, the Sener Group or Group.

Sener Group companies include all subsidiaries, including international subsidiaries, and companies which Sener directly or indirectly controls as of this date or in the future¹; and individually, the reference to Sener Group people includes all members of the Sener Group's management bodies and its directors, employees and personnel regarded as such, irrespective of their contractual arrangement, geographical location or hierarchical level.

Sener will encourage in general terms the adoption of principles and values equivalent to those established in this Policy among the third parties with which it operates, and in particular with suppliers, subcontractors and collaborating companies.

Likewise, Sener will foster the alignment of its internal procedures with the basic principles set out in this Policy, as well as with the procedures applied in other related companies that are not part of the Group, such as minority-owned companies, joint ventures and temporary joint ventures.

¹ The term control refers to the situation in which a company directly or indirectly holds the majority of the voting rights of another company, the power to appoint or remove the majority of the members of its management body or can hold the majority of the voting rights by virtue of agreements with third parties, in such a way so that it effectively controls the management of said company.

3. Principles of action

Sener establishes the following fundamental principles of action in regard to regulatory compliance:

1. **Regulatory integration:** Complying with all external legal provisions and internal regulations, encouraging their integration into business and support processes at the Sener Group.
2. **Zero tolerance:** Opposing any irregular behaviour or any potential criminal act that originates from or is connected with any of the groups specified in the scope of application, regardless of their hierarchical level and implementing at all times the current disciplinary system. This requirement applies in the same way to any third party with which the company plans to establish some type of contractual relationship.
3. **Ethical culture:** Promoting a culture of ethics and transparency at Sener in all its actions, integrating it into the different daily processes and activities of the Sener Group.
4. **Communication:** Encouraging the use of the Ethics Hotline as a means of communication between the Compliance Officer and stakeholders² of the company, enabling asking questions about ethical issues and/or reporting possible irregular activity. Communications addressed to Sener's Ethics Hotline will be confidential and may be submitted anonymously.
5. **Risk prevention:** Periodically reviewing the Compliance risks map and specific associated controls with the aim of preventing the occurrence of these risks and minimising exposure to them.
6. **Continuous training:** Deploying training plans for the people at the Sener Group that enable integrating regulatory provisions and their updates into the Sener Group's daily activity.
7. **Sufficiency of resources:** Having the necessary material and human resources so the Compliance area can carry out an effective supervision in accordance with the Sener Group's needs and the volume of its operations.
8. **Periodic review:** Overseeing the continuous improvement of the Compliance System through monitoring, streamlining and synchronisation of the system.
9. **Independence:** Guaranteeing the autonomy, objectivity and transparency of the Group's Compliance Officer, the parent companies' Compliance Officers and the international subsidiaries' Compliance Officers, providing them the authority and independence needed to manage the applicable Compliance System in each case. The ultimate authority for the appointment and/or dismissal of the Compliance Officer of each Group company rests with the corresponding management body. The Compliance Officer will take on the responsibilities assigned in each Group company within the scope defined in this Policy and will report first to the Audit, Risk Supervision and

² Stakeholders refers to our shareholders and the third parties with which the Sener Group operates, including our clients, partners and/or suppliers, the competent authorities and regulatory bodies, the local communities where we operate and society in general.

Regulatory Compliance Committee of each company, when this committee exists, or directly to the corresponding management body. Ultimately, the Group's Compliance Officer will report the consolidated overview regarding the annual plans, current status, and relevant issues relating to compliance to the Audit, Risk Supervision and Regulatory Compliance Committee of the Board of Directors of Sener Grupo de Ingeniería, S.A.

10. **Institutional collaboration:** Proactively collaborating and providing all necessary information and assistance to the responsible regulatory entities in the context of inspection or investigation actions related to events that may be irregular, unlawful, criminal or contrary to the law.
11. **Access to the organisation's information and support:** Those responsible for the Sener Group's Compliance System must be able to access without restriction any information relevant to the performance of their duties. All the people in the organisation must provide them with their support and collaboration.

4. Compliance System Objectives

The Compliance area is key within Sener's corporate governance and confirms its institutional commitment to conduct all its activities and operations in accordance with strict standards of ethical behaviour and in compliance with current legislation.

The Compliance area helps minimise the risk of penalties, financial losses or reputational damage as a result of the non-compliance with applicable laws, regulations or administrative requirements. It also promotes awareness of the adaptation of the company's processes, actions and culture to internal and external regulations and their strict compliance.

The Sener Group's Compliance area must meet the following objectives in accordance with the highest standards:

- Promoting the dissemination, knowledge and compliance with Sener's Code of Conduct and the policies and procedures complementing and/or developing them.
- Ensuring that the Compliance System remains current and operational, as defined in this Policy, in order to maintain and promote a culture of ethics and integrity in the day-to-day of the Sener Group's operations.
- Monitoring the functioning and efficiency of the Crime Prevention and Detection Model by monitoring and verifying the controls, including the optimisation and improvement of defined controls that help to detect and/or prevent more effectively the commission of irregular, illicit, criminal or unlawful conduct and actions.
- Updating the Group's Compliance System when relevant changes occur in Sener's activities and business and/or in applicable regulations.
- In coordination with the Internal Audit and Risk Management area, executing procedures in accordance with a control model that enables identifying activities that have a higher probability of constituting criminal acts or legal violations and, therefore, that must be detected and prevented.

- Encouraging a preventive culture based on the principle of “zero tolerance” for the commission of unlawful or criminal acts.
- Reviewing internal procedures to verify their validity and effectiveness, as well as to identify and improve the controls planned in each area or department of the Group companies for preventing inappropriate behaviour in those procedures.
- Encouraging the preparation and implementation of training programs with sufficient frequency to ensure that knowledge about this matter is updated. In particular, the people at the Sener Group will receive training on the Code of Conduct and this Corporate Compliance Policy, as well as in the legal and regulatory requirements that specifically apply to their position.
- Establishing the tools needed to ensure the appropriate recording of the actions that make up Sener’s Compliance System.
- Advising the management bodies on compliance with the legal, regulatory and administrative provisions that affect Sener, assessing the impact of any changes in the legal environment on Sener’s operations and defining the risk of non-compliance.
- Ensuring the proper functioning of Sener’s Ethics Hotline and analysing and managing the complaints received in accordance with the internal procedure developed for this purpose, respecting its regulations and guaranteeing the rights of both the complainant and the defendant in accordance with current regulations.
- Reporting to the Group companies’ management bodies (through the Audit, Risk Supervision and Regulatory Compliance Committee, where applicable) and, ultimately, to the Board of Directors of Sener Grupo de Ingeniería, S.A. the following matters:
 - At least annually, it will prepare and submit an Activity Report summarising the activities carried out in the previous period.
 - It will do the same immediately when it is regarding any incident of non-compliance of which it becomes aware that affects or may significantly affect Sener’s activity.
 - It will submit the action plan and priorities for the following year on an annual basis and for approval purposes.

5. Governance

5.1 Integration with the Compliance System

This Corporate Compliance Policy is an integral part of the Sener Group’s Compliance System,³ and it represents the principles established in the Code of Conduct, complementing the policies integrating it and the internal procedures developing them.

Reference in this document to the Sener Group’s Code of Conduct⁴ also extends to complementary and/or developing policies and procedures that can be inferred from its context.

³ View on the Sener Group’s corporate website

⁴ View the Sener Group’s Code of Conduct on the Sener Group’s corporate website.

5.2 Duty to report

Notwithstanding the particularities of the reporting duties set forth in this Policy, all people at the Sener Group must report in good faith the existence or, when there is a reasonable indication, the possible existence of any breach of, conduct contrary to or violation of the principles and criteria of conduct established in the Compliance System, and in particular in this Policy.

This reporting of events, which may be made anonymously, must be performed in accordance with the procedures and channels established for this purpose in our Compliance System, through which inquiries may also be made regarding the matters it covers and its application.

To that end, Sener Group companies have an Internal Reporting System known as the Ethics Hotline⁵. This channel guarantees, in all communications, the protection of confidentiality, anonymity and an anti-retaliation policy for whistleblowers and those reported. The Ethics Hotlin⁶ will be accessible from the corporate website and from the Sener Group's Intranet –Compliance area– on a 24/7 basis.

A Compliance Officer has also been appointed in each Sener Group company, to whom communications or inquiries may be made directly.

The Compliance Officer will be responsible for processing communications, reports and/or inquiries received. They will give priority to communications and/or inquiries related to the infringement or violation of internal anti-corruption policies and procedures, and will always meet the legal deadlines to acknowledge receipt, analyse, investigate and resolve the reported situations. Subsequently, the Compliance Officer will be responsible for carrying out the appropriate actions and verifications in accordance with the internally defined procedure when it comes to responding to the reported events.

5.3 Knowledge, dissemination and training

All people at the Sener Group must be aware of, understand and comply with the Compliance System, and in particular this Policy, as well as actively participate in the training programmes and established monitoring mechanisms.

According to their geographical location, position and/or functions they perform, the people must be aware of, understand and comply with the regulations applicable in the jurisdictions where the Sener Group companies operate. The Compliance System, and specifically this Policy, is a minimum standard. Consequently, it will be applied without prejudice to any applicable laws. In order to avoid any doubt, adherence to the provisions of the Compliance System will in no case excuse compliance with the law.

This Policy, together with the remaining documents that make up the Sener Group's Compliance System, will be published on the Sener Group's corporate website and on its Intranet.

⁵ In accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law; and Law 2/2023 of 20 February 2023 regulating the protection of persons reporting regulatory infringements and the fight against corruption.

⁶ See the Sener Group's Ethics Hotline Regulations. The Ethics Hotline can be accessed through the Ethics Hotline Form via the corporate website's home page and the Sener Group's intranet (<https://www.group.sener/en/about-us/sustainability/corporate-governance/compliance/ethics-reporting-form/>).

The Compliance area will be ultimately responsible for guaranteeing the proper dissemination of this Policy and the Compliance System, ensuring that they are communicated internally to all the people and externally to the various stakeholders.

Notwithstanding the foregoing, the people that perform management, supervisory or team coordination functions hold a greater responsibility in promoting a culture of compliance and serving as an example in the application of the Compliance System, ensuring that the people under their supervision receive the required training and guidance.

5.4 Supervision and penalty system

The ultimate responsibility for supervision and compliance of this Policy lies with the management body of each Sener Group company, which delegates its supervision to the Compliance Officer appointed for this purpose. This responsibility will require special diligence in the international subsidiaries through which the Sener Group operates in other countries.

The breach of, conduct contrary to or violation of the principles and criteria of conduct established in the Compliance System, and in particular in this Policy, may lead to the adoption of the corresponding disciplinary measures and penalties according to the applicable disciplinary system. This will be without prejudice to the adoption of other measures or the enforcement of any responsibilities that may correspond to the offender.

Sener commits to taking the appropriate measures in the event of any irregular or potentially criminal conduct that may occur in its operations. It will adopt the appropriate measures and, where appropriate, report it to the competent authorities and initiate any relevant legal action.

6. Review and update

The Sener Group's Compliance area will regularly review the content of this Policy, ensuring that it contains the international best practices, recommendations and legislation in force at any given time. It will propose amendments and updates that contribute to its development and continuous improvement.

The Board of Directors of Sener Grupo de Ingeniería, S.A. has the ultimate authority to approve the corporate codes and policies at Group level. These contain the guidelines that govern the actions of all Sener Group companies in the implementation of the Code of Conduct and in line with its corporate governance principles.

Version 2 of this Policy was approved by the Board of Directors of Sener Grupo de Ingeniería, S.A. on 18 December 2025.

Version 1 was approved on 18 December 2019.



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