

Ethics Hotline Regulations

Sener Group





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Grupo Sener's Code of Conduct formally establishes the values, references and rules that must guide the conduct of physical and legal persons that are part of the Group, as well as before clients, suppliers and external partners.

This document explicitly mentions the Ethics Hotline as the key communication tool or channel through which any possible irregular events must be notified, which can imply a breach of the principles and values established in the Code of Conduct.

Additionally, this Ethics Hotline constitutes one of the pillars of the Compliance System of Grupo Sener, which enables transmitting conducts or facts that are susceptible of being classified as a crime or a serious administrative offense.

1. Scope

This regulation defines the functioning and principles of Grupo Sener's Ethics Hotline, and will be applicable to all those communications received through the Ethics Hotline and that relate to the activities and operations of any of the companies integrated in Grupo Sener.

2. Purpose of the Ethics Hotline

The Ethics Hotline is a communication channel addressing professionals of the companies comprising Grupo Sener, regardless of the geographical location, the company to which they may belong, or the role held within the organization. Likewise, this channel is open to all those partners and third parties working with or for Sener (as part of a commercial or professional relationship), external workers, interns or individuals who have taken part in hiring processes with companies of Grupo Sener.

The Ethics Hotline must act only upon receipt of two types of communications:

- Inquiries related to the interpretation of the Code of Conduct or those of an ethical nature related to the interpretation of or compliance with any norm or procedure.
- Communications of situations regarding observed situations or conducts that could be contrary to the values and ethical principles of the Code of Conduct or the rules or procedures in force; in this sense, any communication that implies a possible irregularity, potential crime, serious administrative offense or threat to the reputation and/or the interests of Sener companies and/or to any other member of the company, as well as any harassment, will be accepted and processed.

3. Functioning of the Ethics Hotline

3.1. Governing Principles

All communications, incidents or issues submitted through the Ethics Hotline will be handled through observance of the following principles:

- **Anti-retaliation Policies:**

In no case may retaliation be taken against individuals who make any type of notification or inquiry through this channel, or who may have supplied information during the course of an investigation. Any act constituting retaliation is prohibited, such as threats or tentative retaliation, be it by action or omission, by any person of the company against an informant or the individual affected by the information communicated.

- **Objectivity:**

An exhaustive and comprehensive analysis of the facts and circumstances that may have been communicated through the Ethics Hotline shall be guaranteed, avoiding any type of ambiguity in the steps taken, according to the procedure defined for such purpose. Resolution of each and every one of the communications received must always be duly justified and, if a certain measure is imposed, the latter will be proposed by the Criminal Compliance Body of Grupo Sener (hereinafter CCB) and approved by the Audit, Risk Supervision and Compliance Commission (hereinafter ARSCC).

- **Confidentiality:**

Any steps required shall be taken in a discrete fashion and under full confidentiality, both in relation to the investigation and the analysis, and in the collection and handling of the necessary information. If the informant of the Ethics Hotline so wishes, he/she may submit anonymous notifications.

- **Authority:**

Grupo Sener establishes the competence and authority of the CCB for handling communications sent through the Ethics Hotline and executing all necessary actions as established in the Ethics Hotline Procedure.

- **Independence:**

Actions derived from the communications received will be managed by the Criminal Compliance Body of Grupo Sener with the purpose of guaranteeing the autonomy of its processes and decisions. The actions of the CCB will only be subject to the authority of the Board of Directors of Grupo Sener, through its ARSCC. In case of conflict of interest by any of the members of the CCB, the investigation will be taken over by one of its members who is not impeded in any way to carry out the investigation.

3.2. Means of communication and/or inquiries with the Ethics Hotline

Inquiries and communications may be made by informants in written or verbal form.

In either of the two channels, notifications must contain at least: a detailed account of the reported facts or situation, place of the events (city and country), approximate date of the events and a list of the individuals involved. Optionally, informants can include a list of individuals who could provide more information, as well as attach any relevant documents that support the report. This communication must be submitted in the shortest time possible from the time of occurrence of the facts or when they became known.

- **Written:** Should informants wish so, he/she may make the inquiry or notification in writing, either confidentially or anonymously.

To this end, informants must complete the Ethics Hotline Form which can be found on the corporate website or through the shortcuts available in Intr@Sener, GAIA and COSMOS, that allow continuous access anywhere in the world.

In this form, informants must describe the facts surrounding the inquiry and report, as well as their identification and contact information in order to be able to notify informants about the progress and resolution of the investigation; in case of anonymous reports, it must be clear that not all the identification and contact information will be mandatory, except a valid email address of the informant that can validly receive notifications.

- **Verbal:** Informants may raise inquiries or notifications verbally through a telephone call and/or in person before the Manager of the Ethics Hotline; or, if they so wish, they can report the need to submit a report verbally through the Ethics Hotline Form; the manager then will schedule a call or meeting to receive the communication within seven (7) days following receipt of the form.

In either of the two aforementioned cases, inquiries or communications must be recorded through the technical means accessible at that time and that offer guarantees of security and durability, provided that it is accepted by the informant. Likewise, the latter must give their express consent to said recording and the processing of their personal information, leaving a record at the time the recording begins.

Similar to written communications, in addition to providing a list of the facts, identification and contact information must be provided in order to notify the informant about the progress and resolution of the investigation.

Furthermore, notifications may be issued related to Grupo Sener, its companies or professional staff in the territory of the European Union, through the Informant Protection Independent Authority (AAI) or before the regional authorities or bodies.

3.3. Recipients of communications made through the Ethics Hotline

All communications made through this Hotline will be received and analyzed initially and

only by the CCB officers for this purpose, through one of its members appointed as officer in charge of reception and direct management of the Ethics Hotline. Once this preliminary analysis has been conducted, appropriate action and processing will take place according to the defined procedure.

Without prejudice to the above, Grupo Sener hereby notifies that the information supplied will be handled, and, where essential, transferred to interested third parties, advisors or public authorities for purposes of investigation and elucidation of the reported facts, identification of responsibilities, implementation of corrective actions and, if applicable, filing of legal and/or disciplinary actions, enforceable before the responsible bodies in each applicable case.

4. Rights and obligations

4.1. Rights and obligations of Ethics Hotline informants

All communications sent by any informant using the Ethics Hotline will be treated confidentially, both in its content and in the findings obtained from it, regardless of whether it was submitted anonymously or confidentially.

Ethics Hotline informants have the right to know the terms of response to their communication and its status, as well as to reiterate, complement or rectify any data or information initially provided, without being bound to the obligation to provide conclusive evidence about the communication made. This applies to all communications, both confidential and anonymous.

In the event that informants using the Ethics Hotline have well-founded reasons to consider that he/she or people close to him/her (family, friends, co-workers or worker representatives), or related legal entities, are being affected or may be affected by the communication sent through the Ethics Hotline, they must indicate so in their communication, so that investigators can assess the situation and take the necessary and sufficient actions to guarantee the protection of the informant using the Ethics Hotline and of the people around them. This protection must take place whenever the existence of an imbalance of power or job position hierarchy in the company between the informant and the person affected by the information communicated is foreseen.

However, those who report facts corresponding to public information or that constitute mere hearsay, or that have already been previously rejected or archived, or that do not comply with the formal requirements of communications will not be subject to protection measures.

It is convenient to remember that spreading false or misleading information through the Ethics Hotline, which could affect the good name and/or reputation of people, and which could prove that the issuer was aware of its falsehood at the time of sending

the communication, can be considered a crime and can result in a disciplinary offense punishable in certain jurisdictions. However, communications made in good faith and in accordance with the above criteria will not, in any case, have negative consequences for the Ethics Hotline informant, as stated and recognized in the Ethics Hotline Regulations.

4.2. Rights of parties affected by the information communicated through the Ethics Hotline

The person affected by the information reported has the right to the guarantee and protection of their right to defense, presumption of innocence and the right of access to the file, as well as the same level of protection established for informants for the preservation of their identity and guaranteeing the confidentiality of the facts and information associated with the procedure.

Investigators must ensure, at all times, that the aforementioned rights of the investigated persons are always adequately safeguarded.

5. Treatment of the information

All communications will be treated with the utmost rigor, analyzing and verifying the reported facts at first instance and, afterwards, proceeding to their resolution with the participation of other areas or departments, if necessary, as described in the procedure established for such purpose.

In compliance with the General Data Protection Regulations (GDPR) and with Law 2/2023 which governs the protection of individuals who report regulatory infractions and the fight against corruption, we hereby inform you that the information collected through the Ethics Hotline will be treated by SENER GRUPO DE INGENIERÍA S.A., with tax ID A-48914113, domiciled at Calle Cervantes 8, Getxo (Las Arenas), 48930, Vizcaya.

Management of the Ethics Hotline by SENER GRUPO DE INGENIERÍA seeks to process and investigate, in a confidential manner, the communications made regarding legal breaches and/or breaches of internal regulations of Grupo Sener, based on compliance with the legal obligations set out in Law 2/2023. In addition, if the person has identified him/herself as the informant, handling of his/her personal information will be based on the consent granted for such purpose.

The information supplied will be kept confidentially and with the due guarantees and legally required privacy measures. This information will be preserved for a maximum period of 3 months in our software systems, and will be anonymized once said period has elapsed.

Informants and those making a public disclosure will also be expressly informed that their identity will in all cases be kept confidential and will not be communicated to the individuals or third parties to which the reported events refer.

Informants of the Ethics Hotline may preserve their anonymity by completing only the required mandatory information that is necessary for investigating the reported event, which are marked with an asterisk in the form. SENER GRUPO INGENIERÍA guarantees the confidentiality and anonymity of informants of the Ethics Hotline.

The information supplied will be handled, and, where essential, transferred to interested third parties, advisors or public authorities for purposes of investigation and elucidation of the reported facts, identification of responsibilities, implementation of corrective measures and, if applicable, filing of legal and/or disciplinary actions, enforceable before the responsible bodies in each applicable case. In any case, their identity will be maintained confidential, without the individuals or other third parties outside of the communication to which the facts refer not knowing about it. Likewise, the information subject to treatment may be communicated to the rest of the companies of Grupo Sener, based on the legitimate interest of adequately managing the Ethics Hotline in a coordinated manner across all group companies.

Informants of the ethical line can exercise their rights of access, rectification, suppression, opposition, limitation, portability and revocation of consent through the email protecciondatos@sener.es, indicating which right they wish to exercise and providing proof of their identity. Additionally, informants can contact our Data Protection Officer at any time at the address dpd@sener.es, as well as submit a claim to the Spanish Data Protection Agency.

