

HUMAN RIGHTS POLICY

The Board of Directors at Sacyr, S.A. (“**Sacyr**”), as part of their general and non-delegable duties to determine the company’s policies and general strategies, and following the review and proposal on the part of the Commission responsible, has approved this *Human Rights Policy* (hereinafter, the “**Policy**”).

The aim of this *Policy*, aimed at all stakeholders, is to define and establish the principles and mechanisms that govern activities related to human rights.

1. Purpose

The respect for Human Rights by Sacyr and in relation to any stakeholder is a fundamental value in the Group’s public pledge.

For many years, Sacyr has acknowledged the need to respect and enforce respect of Human Rights in all the territories in which it operates. In this regard, Sacyr’s pledge is manifested through this Policy that commits to the control and monitoring of Human Rights compliance in relation with the people who work in the organization and in its name, as well as to the different stakeholders it deals with in carrying out its activity.

Sacyr, aware of its national and international responsibility concerning respect for Human Rights, wishes to contribute actively and resolutely to a sustainable future, ensuring the elimination of any conduct or activities by Sacyr and the companies of its Group that are not in keeping with this Policy, and to promote as many actions as possible within its scope in order to achieve this goal.

Through this *Policy*, Sacyr announces its public pledge, at the highest level, to accept its responsibility to respect Human Rights, contributing to the improvement of our environment, our society and our future.

2. Scope of application

This *Policy* is applicable to all entities belonging to the Sacyr Group, in accordance with their own characteristics. For purposes of this Policy, the SACYR Group is to be understood to comprise (i) all subsidiary or majority-owned companies effectively controlled by Sacyr, S.A. directly or indirectly, irrespective of their geographical location and (ii) the Fundación Sacyr [Sacyr Foundation]. Therefore, all mentions of the Sacyr Group contained in this Policy are to be understood to refer to all the above companies and the Foundation.

It does not apply to subsidiaries or companies in which a minority interest is held that are not effectively controlled by Sacyr directly or indirectly. These will have their own tax policies approved by their own competent bodies. Sacyr will encourage investee



companies that are not part of the Group, particularly Sacyr's tax consolidation group, to implement similar reporting procedures.

3. International framework

This Policy, the actions, procedures, activities and operations of the SACYR Group with regard to human rights are based on the following fundamental values of international and European law, as well as other international human rights standards:

1. The United Nations International Bill of Human Rights, consisting of:
 - The Universal Declaration of Human Rights (UN, 1948).
 - The International Covenant on Economic, Social and Cultural Rights (UN, 1966).
 - The International Covenant on Civil and Political Rights (UN, 1966).
2. The European Convention on Human Rights.
3. The UN Convention on the Rights of the Child.
4. The Convention on the Rights of Persons with Disabilities (UN, 2006).
5. The Charter of Fundamental Rights of the European Union (2000).
6. United Nations Human Rights Council Resolution 48/13 of 8 October 2021 recognizing the right to a clean, healthy, and sustainable environment as a human right.
7. The Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities (UN, 1992).
8. The International Labor Organization's Declaration on Fundamental Principles and Rights at Work (ILO, 1988), its eight fundamental Conventions and the Indigenous and Tribal Peoples Convention.
9. The Declaration on the Rights of Indigenous Peoples (UN, 2007).
10. National constitutions and laws that recognize or implement human rights.
11. Social Accountability SA 8000 Standard.

4. General Principles

To ensure the implementation of this pledge, Sacyr and the other companies that belong to its Group shall follow the guidelines contained in the general principles below:

- a) Identify, prevent, mitigate and be accountable for the adverse impacts, actual or potential, of all its operations and activities on human rights.
- b) Resolve, to the greatest extent possible, the negative consequences on human rights that they may have caused or have contributed to causing.
- c) Encourage training and awareness initiatives for Sacyr's stakeholders in the area of Human Rights.
- d) Actively encourage a culture that promotes respect for Human Rights, as well as behavior that encourages such respect.



- e) Voluntary participation in public and private agreements, with a view to assuming commitments and defining actions with the aim of reducing conduct that deviates from this *Policy*.
- f) Obtain and maintain certificates in accordance with internationally recognized standards.
- g) Incentivize suppliers to adopt policies consistent with this *Policy*.
- h) Comply with applicable requirements related to the respect for Human Rights, as well as monitor recommendations in this area, both nationally and internationally.
- i) Active and ongoing communication of actions taken by Sacyr in relation with respect for Human Rights.
- j) Respect human rights in the field of children's and young people's rights and, in particular, not take part in or support the use of child labor.
- k) Respect the UN Guiding Principles on Business and Human Rights.
- l) Assessment of Human Rights risks through due diligence processes based on the outcome of corporate and project risk assessments both in new business relationships (mergers, acquisitions, joint ventures) and in projects under development and management.
- m) Reduce the exposure of operations to Human Rights issues.
- n) Respect the applicable Human Rights regulations.
- o) Adoption of grievance mechanisms in Human Rights matters.

Potential breaches against Human Rights, in contravention of the legislative framework or letter of commitment listed in this policy or Sacyr's Code of Ethics may be reported through the Ethics Channel, a tool provided by Sacyr to facilitate the confidential and anonymous reporting of infringements of our Code of Ethics and Conduct. The Ethics Channel can be accessed through Sacyr's external website: <https://www.sacyr.com/en/ethics-channel>

- p) Take appropriate measures to ensure a safe working environment and avoid the use or support of forced labor and human trafficking
- q) Respect the right to freedom of association and the right to collective bargaining.
- r) Prevent any discrimination based on race, caste, sex, nationality, religion,



disability, gender, sexual orientation, political or trade union affiliation.

- s) Ensure the elimination of excessive working hours and respect the working day, according to the regulations or through collective bargaining applicable in each workplace.
- t) Secure a wage in accordance with what is determined by law or through collective bargaining as applicable in each workplace.
- u) Recognize and respect the rights of ethnic minorities and indigenous, tribal, aboriginal and native peoples in the places where they carry out their activities and seek to promote an open dialogue among cultures.

This *Human Rights Policy* was approved on 11 June 2020 and was last amended by Sacyr's Board of Directors on 18 December 2023.

