

SUSTAINABILITY POLICY FRAMEWORK

Subsequent to review by the competent Committee and at the Committee's recommendation, the Board of Directors of Sacyr, S.A. ("**Sacyr**") has approved this *Sustainability Policy Framework* (the "**Policy**") in the furtherance of its general non-delegable duty to set the company's global policies and strategies.

1. Purpose

The purpose of this *Policy* is to establish the general principles and bases that govern the sustainability strategy of Sacyr and its Group companies ("**Group**"), in order to ensure that all activities are carried out with the aim of creating long-term value for the company, its shareholders, and other stakeholders, while endeavoring to meet the United Nation's Sustainable Development Goals (**SDG**) and disavowing actions that might hinder this aim.

Sacyr recognizes the need to build a sustainable future in all the communities where it operates and is committed to doing so, in accordance with its *Purpose*.

Based on the foregoing, this *Policy* contains the framework by which Sacyr develops and implements its approach to sustainability as the cornerstone of its Strategic Plan, thus encompassing and guiding the various sustainable development policies that augment and expand on the principles and bases contained in this *Policy*.

2. Scope of application

This *Policy* is applicable to all entities belonging to the Sacyr Group, taking into account their specific characteristics. For the 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.

Its scope of application does not include subsidiaries or minority-owned companies in which Sacyr, S.A. does not exercise effective control, either directly or indirectly, which will instead have their own policies or internal regulations governing the matter; the latter shall in no case be contrary to the provisions of this *Policy*.

3. Sustainability strategy goals

The sustainable development strategy of Sacyr and its Group complies with the statutory mandate of creating value by engaging in the activities cited in its corporate purpose, taking into consideration all stakeholders concerned with its business activity and institutional reality, and ensures the achievement of the following objectives:

- Fulfillment of the Purpose, Mission, Vision and Values of Sacyr and the interest of stakeholders;
- Maximizing value creation in a sustainable way, avoiding short-term approaches;
- Improving the competitiveness of Sacyr and its Group through management practices based on innovation, efficiency and sustainability;
- Maximizing the positive and minimizing the negative effects on the environment and the communities where Sacyr and its Group operate, as well as for all other stakeholders;
- Promoting an ethical and transparent business culture, based on the trust of stakeholders;
- Identifying and effectively managing the impacts, risks, and opportunities related to sustainability matters that are relevant to Sacyr in the development of its activity; and
- Contributing to the achievement of the company's sustainable, strategic objectives and the ongoing improvement of its reputation.

Based on these objectives, Sacyr and its Group demonstrate their public commitment, at the highest level, to assuming their responsibility to promote economic, social, and environmental sustainability, thereby contributing to improving the environment, society, and the future.

4. Sustainability Governance

In accordance with Sacyr's corporate structure and system of corporate governance, the following bodies have the stated roles and responsibilities, among others:

- a) Sacyr's Board of Directors is responsible for approving Sacyr's Strategic Plan and sustainability policies, among others;
- b) The Sustainability and Corporate Governance Committee is responsible, among other things, of reviewing the internal standards of Sacyr's Corporate Governance System and making proposals for improvement to the Board of Directors, with special emphasis on corporate governance and sustainable development policies, thereby considering generally recognized recommendations of good governance; and
- c) The Sustainability Committee is a body with faculties and responsibilities for adopting, monitoring, and proposing improvements to practices and management related to sustainability.

5. General sustainability principles

To achieve the aforementioned sustainable development objectives, Sacyr and all Sacyr Group companies will be guided by the following general principles:

- Adapting to and complying with laws in force in the countries and territories where Sacyr and its Group operate, therefore applying its Corporate Governance System and its ethical practices and standards, while also adopting international commitments, standards, and guidelines where there is no adequate or sufficient development of laws;
- Adopting a corporate governance model that is in line with international recommendations of good governance;
- Ensuring compliance with the *Purpose* and ensuring that the Code of Ethics and Conduct is continuously adapted to the principles of Sustainability;
- Driving all policies that develop the areas of Sustainability, and promoting the supervision and effective monitoring of compliance therewith;
- Supporting achievement of the Sustainable Development Goals (SDGs);
- Promoting active and continuous communication with the different stakeholders regarding the actions of Sacyr and its Group with respect to sustainability;
- Voluntarily adhering to agreements, whether public or private, in order to assume commitments and define actions with all stakeholders that are in line with the objectives of this *Policy*;
- Obtaining and upholding certifications in accordance with internationally recognized standards;
- Developing the Group's performance monitoring systems related to sustainability practices and identifying the risks associated with sustainability and the management thereof.

6. Areas covered by this subject

- a) Corporate Governance: adopting the best national and international corporate governance practices.
- b) Social impact: measuring the direct or indirect impacts of the activities of Sacyr and its Group in the regions and communities where those activities are carried out, which includes fighting against discrimination and inequality in their various forms.
- c) Quality: Sacyr and its Group view the quality of their services as a fundamental factor in the performance of their activities, with the goal of ensuring client satisfaction by meeting the requirements thereof, as well as user satisfaction, all under the fundamental premise of ensuring that performing those activities is compatible with respect for the environment and improved energy performance, as shown in the *Quality, Environment, and Energy Management Policy*.
- d) Environment: all the activities carried out by the Sacyr Group seek to be respectful with the environment, for which the company has an efficient environmental management system, with the objective of minimizing its impact on the environment, as shown in the following policies: *Quality, Environment, and Energy Management Policy; Climate Change Policy; Water Policy; Biodiversity Policy; and Circular Economy Policy*.

- e) Talent management and work/life balance: promoting the training and qualification of the human team, favoring personal and professional development, and facilitating work/life balance, as one of the areas of application that frame the strategic lines of the *Framework Policy on Working Hours and Work-Life Balance*.
- f) Diversity, equity, and inclusion: promoting a culture of respect for diversity, equity, and labor inclusion in order to ensure —as a strategic objective— the development of labor relations based on the creation and promotion of a diverse and inclusive work environment, which contributes to achieving the corporate objectives and improved business performance, as evidenced in the *Diversity, Equity, and Inclusion Policy*.
- g) Health and safety: Sacyr and its Group prioritize the adoption and implementation of comprehensive health and safety measures for employees, from planning to execution, which promote wellbeing in the workplace and prevent risks that may occur in the course of activity. For those risks considered unavoidable, all the necessary prevention and protection measures are put in place to prevent harming or jeopardizing the health of workers and collaborators, as detailed in the *Occupational Health and Safety Policy*.
- h) Innovation: Sacyr and its Group are committed to innovation as a fundamental and strategic factor in achieving economic, social and environmental sustainability for the Group and its value chain, in accordance with the principles and criteria contained in the *Innovation Policy*; and
- i) Human Rights: Sacyr and its Group respect Human Rights as a fundamental value of the Group's public commitment, according to the provisions of the *Human Rights and Community Relations Policy*, and pledge to control and monitor Human Rights compliance with respect to those who work at and on behalf of the organization, promoting initiatives and action plans that aim to protect human rights and have a positive, sustainable social impact.

The Board of Directors of Sacyr approved this *Sustainability Policy Framework* on October 1, 2020, superseding the previous *Corporate Social Responsibility Policy*, and was last modified on December 19, 2024.