

Irregularity Reporting Policy

The present Irregularity Reporting Policy (hereinafter, the "**Policy**") has been approved by the Obrascón Huarte Laín, S.A. Board of Directors, on 25 May 2023, and made available to any interested person on the **intranet and corporate website**.

The OHLA Group, by express will of the Board of Directors of Obrascón Huarte Laín, S.A., and in compliance with *Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption*, derived from the Transposition of *Directive EU 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report infringements of Union Law*, has an **Internal Irregularity Reporting System**, having appointed the **Compliance Committee** as the Body Responsible for it. In turn, this Committee will designate one of its members as the natural person responsible for the management and processing of the files arising from the reporting of an irregularity.

The Internal Irregularity Reporting System is composed of **regulatory instruments** (this Policy and the Procedure of the OHLA Group's Internal Irregularity Reporting System: Ethics Channel) and appropriate **management and control systems** for the **detection and prevention** of practices contrary to the Group's Code of Ethics, internal regulations and applicable legislation in force in administrative, criminal and European Union matters.

This policy **applies** to:

- All OHLA Group personnel (shareholders, members of the Board of Directors and officers).
- Third parties working for or under the supervision and direction of contractors, subcontractors and suppliers.
- Persons who are in the selection process or pre-contractual negotiation.
- Any other third party who has to report an irregularity.

Specifically, the following may be **communicated**, among others:

- Irregularities relating to the prevention of money laundering and terrorist financing.
- Irregularities related to bribery and corruption between individuals or with public officials.
- Fraud, misappropriation or diversion of resources.
- Discriminatory practices, labour harassment and all actions that do not create a safe and healthy working environment.
- Sexual exploitation, abuse or harassment.
- Violation of human rights.
- Conduct aimed at avoiding tax obligations or obtaining benefits to the detriment of the Treasury, Social Security and equivalent bodies. Falsification of contracts, reports or records.
- Market abuse, use of privileged information or other conduct related to the securities markets.
- Activities involving a conflict of interest to the detriment of the Group's interests.
- Actions against free competition in the market.
- Irregularities related to suppliers or subcontractors.
- Actions that violate confidentiality, information security, personal data protection or intellectual property.
- Activities against urban or environmental legislation.

It is the **obligation** of all OHLA Group personnel to **report** any actual or potential breach, and for this purpose the following means are made available:

Web: www.ohla-group.com/Ethics and Integrity/ Ethic Channel

Intranet: OHLA-Link.com/ Ethic Channel

Postal mail: Att. Directorate of Compliance-Paseo de la Castellana Nº 259D, 28046 Madrid.

In person meeting: Upon request, with the OHLA Group Corporate Compliance Director.

In addition, depending on the country, there will be the possibility of setting up free telephone lines for reporting irregularities or making queries.

Those communications whose purpose is to report any irregularity described above, which are sent through other channels than those mentioned previously or to non-responsible for the treatment thereof, must be immediately and confidentially forwarded by those who receive them to the Corporate Compliance Director for processing.

It is possible to make **anonymous communications**, although, for these to be admitted for processing, sufficient evidence must be provided on the events that took place so that the investigation can focus on them, and this does not hinder the accreditation of the facts.

Once the notification has been received, **acknowledgement of receipt** will be sent to the informant as soon as possible, and in any case, within no more than seven (7) working days. The management and processing of the **communication** by the responsible for the system management, the designated investigators and authorised third parties **will be resolved within a period not exceeding three months** from the acknowledgement of receipt, **except in cases of complexity**, in which case, the investigator may extend the investigation for a maximum of up to three additional months.

Informants have at their disposal the possibility of making communications through the **external channels** of the Independent Authority for the Informant's Protection or the competent authorities and, where appropriate, to the European Union institutions, bodies, offices, or agencies.

All communications and queries will be treated with the **highest confidentiality**, guaranteeing that **no retaliation will be taken** against informants who report a possible irregularity in good faith, although, in the event of abuse, indiscreet use and/or bad faith in the communication channels, the corresponding disciplinary and legal sanctions may be applied.

Retaliation is **any act or omission prohibited** by Law 2/2023 of 20 February on the protection of persons who report regulatory and anti-corruption violations, or which involves unfavourable treatment solely because of the informant's status.

Specifically, the following actions are considered reprisals:

- Suspension of the employment contract, dismissal or termination of the employment or statutory relationship, including non-renewal or early termination of a temporary employment contract after the probationary period, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, demotion or denial of promotion and any other substantial modification of working conditions.
- Damage, including reputational damage, or economic loss, coercion, intimidation, harassment, or ostracism.

- Negative evaluation or references regarding work or professional performance.
- Inclusion on blacklists or dissemination of information in a specific sectoral area, which hinder or prevent access to employment or the contracting of works or services.
- Cancellation of a licence or permit.
- Refusal of training.
- Discrimination.

The **personal data** of the communications received by any of the authorized means will be processed with the express consent and for the sole purpose of carrying out the processing and investigation of the facts communicated, with access to them being limited only to the persons in charge of their analysis.

Likewise, data protection rights may be exercised by postal mail to the address Paseo de la Castellana 259D - 28046 Madrid or by email to dpd@ohla-group.com indicating the right to be exercised and attaching a copy of a document proving your identity. Additional information about data processing can be obtained in the [ethical channel section of our website](#).

As a sign of its commitment to compliance with legislation and ethical and responsible business practices in our activity, OHLA promotes the dissemination and correct use of its Internal Irregularity Reporting System through regular **communication programs**, specific and adapted to the Group's activity and presence.

The Responsible for the OHLA Group's **Internal Irregularity Reporting System** will ensure compliance with this Policy, acting on its own initiative and with full autonomy with respect to the rest of the organization, for which purpose it will have all the necessary personal and material resources at its disposal.

The present Policy will be subject to **continuous review and improvement**, especially when regulatory, social, business or any other circumstances so require. Any **doubt, suggestion or recommendation** should be consulted with the Responsible for the OHLA Group's Internal Irregularity Reporting System.

The Original document approved by the Board of Directors of Obrascón Huarte Lain S.A. is the Spanish version. In the event of an inconsistency between this translation and the original Spanish document, the Spanish version will always prevail.