

## **POLICY ON OPERATION OF THE ETHICAL CHANNEL**

*Approved by the Board of Directors on the 21 March, 2022*

### INDEX

#### 1 PURPOSE

#### 2 SCOPE

#### 3 PRINCIPLES OF ACTION

#### 4 OPERATION OF THE ETHICAL CHANNEL

4.1 Making an enquiry or complaint

4.2 Information to be provided

4.3 Identification when reporting: Anonymity

4.4 Alternative reporting channels

4.5 Fair and respectful treatment of complaints. Principle of good faith

4.6 Prohibition of reprisals

#### 5 DATA PROTECTION AND DATA RETENTION

5.1 Identity of the controller

5.2 Conservation

5.3 Collection

5.4 Purpose of processing

5.5 Legal Basis

5.6 Target audience

5.7 Rights of the complainant

5.8 International data transfers

#### 6 NON-COMPLIANCE

### 1 PURPOSE

Is to define and establish a simple and effective model for operating the Ethics Channel of Dragados, S.A., its branches and subsidiaries (jointly referred to as "*Dragados Group*" or "*the Company*"), adapted both to the regulations and to the highest national and international standards in force, and to Directive (EU) 1937/2019 and ISO 37002, to receive and process communications from any employee or third party regarding queries related to the Code of Conduct, the Policies or the Regulations, or those related to any breach thereof, or of any unlawful act committed in the Company, whether criminal, antitrust or of any other kind.

### 2 SCOPE

This Policy is applicable to all directors, managers and employees of Dragados Group, whatever their area of activity or hierarchical level, as well as to third parties who become aware of any infringement in their professional relationship with the company.

It shall also apply to those persons who act within and before other entities in the name and on behalf of the Company, who, in this case, and within their competencies, must promote application of the principles contained therein.

The Policy adopts the precepts established in Directive 1937/2019 for entities located within the scope of application of the Directive itself. In all other cases, it is only applicable insofar as it does not contradict the legal regulations of the place where the company of Dragados Group in question is located.

### 3 PRINCIPLES OF ACTION

Dragados' Ethics Channel guarantees the confidentiality of communications as well as non-reprisals for those who make a communication through it.

This Policy sets out the following specific requirements:

1. **It allows the possibility of formulating queries or complaints both in writing and verbally**, as well as by telephone and also in person if the person making the communication so wishes;
2. **Acknowledges receipt of the complaint within 7 days;**
3. **It allows for the ad hoc appointment by the Compliance Body of an Investigation Team, effective until the termination of the case, as well as the appointment of a Case Manager, who will be responsible for handling complaints**, and who will maintain communication with the complainant and, if necessary, be responsible for requesting additional information and responding to the complainant;
4. **Diligent handling of all enquiries or complaints (including anonymous ones);**
5. **Establishment of a general deadline of 3 months to reply to the complainant on the processing of the complaint**, starting from the acknowledgement of receipt.

This Policy encourages reporting any concerns that the complainant may have regarding possible violations of the Code of Conduct, Policies or Regulations, as well as the Company's Anti-Bribery and Criminal Compliance Management System. This includes information about breaches in a broad sense,

i.e. reasonable suspicions, actual or potential breaches, which have occurred or are likely to occur, among others.

To this end, we highlight the following possible communications:

- Reporting an event that may constitute a non-compliance with the prevention of money laundering and financing of terrorism;
- Avoiding bribery and corruption;
- Working in a safe and healthy environment;
- Avoiding conflicts of interest in any action related to professional performance;
- Avoiding discrimination, as well as sexual and non-sexual harassment;
- Preventing internal fraud;
- Protecting fair competition and international trade rules;
- Responsible use of company assets;
- Protecting fiscal integrity, business integrity and integrity of financial records;
- Creating an inclusive and respectful workplace;
- Protecting company information, the disclosure of which may affect the interests of the Group or the legitimate rights of third parties;
- Protecting the company from cyber-attacks;
- Respecting urban and land-use planning regulations;
- Protecting human rights;
- Respecting global and local laws and customs, limiting relations with public administrations to a professional environment.

### When should reporting take place?

Dragados Group is convinced that the best way to promote whistleblowing is to create an environment where people feel comfortable to share any incident that violates the Code of Conduct or the company's Criminal Compliance and Anti-bribery Management System. It therefore promotes the creation of an environment in which people can report facts related to possible breaches of the aforementioned Code or System.

The above must be in line with a principle that governs all relations of Dragados Group with its stakeholders: Whistleblowing must always be done in good faith, which is equivalent to the implementation of a "culture of fairness". This means that, at the time of reporting, the whistleblower

must have reasonable grounds to believe that the information he/she is reporting is true and that it contains possible infringements.

### What happens in emergency cases?

Undoubtedly, the processing of complaints made through the different channels available to the company requires the Compliance Body to carry out a classification, for internal use, of the content of the complaint, which will enable the processing to be adapted to the content of the same. To this end, the complaint is classified in the *Procedure on Investigation of Complaints and Non-compliances*.

In any case, it is mandatory to ensure that the line manager and/or the Compliance Directorate is informed as soon as possible in order to deal with the matter as efficiently as possible, in accordance with the applicable regulations, by processing the complaint in accordance with the *Investigation Procedure for Complaints and Non-compliance*.

## 4 OPERATION OF THE ETHICAL CHANNEL

### 1. Making an enquiry or complaint

Any query or complaint under this Policy can be made through one of the channels listed below:

#### a) Ordinary Channels:

- Direct line manager or the Director concerned;
- Member of the Compliance Body;
- Compliance Department/Compliance Manager
- By post to:

**To the attention of: Ethical Channel DRAGADOS Group**

**Avda. del Camino de Santiago 50, 28050 Madrid, Spain.**

#### b) Alternative Channels:

- The online channel accessible through the website and corporate intranet of each of the Company's subsidiaries and branches, or directly through those of Dragados:

<https://www.dragados.es/html/cumplimiento.html>

or directly via the following link:

<https://secure.ethicspoint.eu/domain/media/eseu/gui/108739/index.html>

- The 24 hour, 7 days a week telephone channel

<u>Country</u>	<u>Phone number</u>	
Spain	900876043	
United States of America	Dragados USA, Inc	866-280-6816
	Schiavone Construction Co LLC/Prince Contracting LLC/J.F. White Contracting Co, Inc.	866-777-6115
	John P. Picone, Inc.	877-452-3540
	Pulice Construction, Inc	877-452-3541
Argentina	0800-345-1362	
Canada	844-985-2427	
Chile	800914073	
Peru	80078578	
Poland	800 005 063	
United Kingdom and Northern Ireland	0800 048 5534	

Dragados Group encourages all its employees to use these whistle-blowing channels to report possible breaches to the company, within the framework indicated in section 5.

#### **4.2 Information to be provided**

The information received by means of a communication made through the Ethics Channel should be as complete and truthful as possible. Therefore, in the event of a report, it is advisable to share all the information that the whistleblower is aware of regarding possible infringements, and to do so in detail.

It is also preferable that any evidence or documents in support of the complaint be provided or clearly referred to in the complaint.

This will enable Grupo Dragados to manage the case as quickly and efficiently as possible.

#### **4.3 Identification when making a report: Anonymity**

The Ethics Channel allows complaints to be made anonymously.

However, Dragados Group encourages that, in the event of a complaint being filed, the complainant identifies himself/herself by providing his/her name, position and contact details. In this way, the staff in charge of processing the complaint will be able to contact the

complainant to follow up if necessary. At the same time, Dragados Group considers that this is the best way to verify implementation of its non-retaliation policy in the event of a complaint.

In the above sense, it should be noted that when a (non-anonymous) complaint is filed, Dragados Group ensures that the internal complaint procedure will be carried out in a secure manner that guarantees confidentiality of the complainant's identity and other related information.

#### **4.4 Alternative reporting channels**

Dragados Group uses a digital platform to support management of Alternative Channels.

Reports through these Alternative Channels are stored directly on the platform, which should have robust information security measures in place to preserve integrity, availability and confidentiality of the information.

The platform will allow the whistleblower to specify the place, date or company affected, as well as the persons related to the complaint. It also allows for the option of anonymous reporting. And it will give the whistleblower the option of accompanying the report or communication with the supporting documentation that justifies its content.

Dragados Group, through the Compliance Department/Compliance Manager <sup>1</sup>, will acknowledge receipt within seven days.

Once receipt has been acknowledged, and in the event that the complainant has identified him/herself, the company may, through the internally designated person - the Case Manager - contact the complainant directly to identify him/herself as the investigator and provide comments and updates. Processing of the complaint will be carried out within a reasonable period of time, not exceeding three months from the date of acknowledgement of receipt, which may be extended to six months in cases of particular relevance or complexity.

It is important to note that the platform transfers these reports only to specific persons within Dragados Group who are authorized to handle them. Furthermore, the internal team that handles the documents provided receives training on how to manage the documents and complaints effectively, as well as on how to ensure confidentiality thereof.

The operating principle is that, where the report indicates a possible violation of the Code of Conduct or the company's Anti-Bribery and Criminal Compliance Management System, an investigation will be initiated in accordance with the *Procedure on Investigation of Complaints and Non-Compliance*.

Dragados Group will provide the complainant with feedback on the complaint and, as far as possible, on how the matter has been assessed. It should be noted that, in some cases, there may be limitations on the updates that can be provided on the complaint, as shown in the aforementioned *Procedure on Investigation of Complaints and Non-compliances*.

#### **4.5 Fair and responsible handling of complaints. Principle of good faith**

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<sup>1</sup> A person will be designated as the person temporarily responsible for receiving the communications sent by Dragados' ethics channel management platform during specific periods of: holidays, job vacancy, sick leave, among others.

From the point of view of the whistleblower, good faith implies reporting with at least reasonable grounds to believe that the information about possible infringements reported was true at the time of reporting.

The principle of good faith also applies from the company's side. For this reason, Dragados Group respects the rights of its employees and ensures that the rights of the employees mentioned in the complaints made are also protected in accordance with this Policy.

From the company's point of view, in this context of whistleblowing channels, good faith means that the company will not take any retaliatory action for filing a complaint, and that it will protect the confidentiality and identity of the whistleblower in all cases and with the sole exception that the law, in its different modalities, requires it to communicate it to a judicial or administrative authority.

#### **4.6 Prohibition of reprisals**

Dragados Group does not tolerate any form of retaliation. This includes any threat or form of intimidation against a person who in good faith reports facts related to this Policy.

The prohibition against retaliation covers any act or omission, direct or indirect, that may harm a whistleblower because of his or her good faith reporting of possible infringements.

For example, Dragados Group will not take any of the following actions against complainants for filing a complaint:

- Suspension, dismissal, removal or equivalent measures;
- A negative assessment of performance
- Denial of promotion;
- Unjustified change of workplace location, reduction of salary, change of working hours;
- Coercion, intimidation, harassment or shunning;
- Discrimination, disadvantageous or unfair treatment;
- Non-renewal or early termination of a temporary employment contract;
- Damage, including to the person's reputation, in particular on social media, or financial loss, including loss of business and loss of income;
- Early termination of a contract for goods or services;
- Cancellation of a permit,
- Among other measures that could be considered retaliatory.

Protection against retaliation also extends to persons who report possible violations externally to the competent authorities.



Moreover, both direct and indirect reprisals are prohibited.

This Policy extends the prohibition of retaliation to the following persons:

1. Any third party related to the whistleblower (such as colleagues and family members) who may suffer retaliation in an employment context;
2. Any person who has assisted the complainant in the complaint process;
3. Any legal entity that the complainant owns, works for or is otherwise related to in an employment or professional context.

In the event that any person in Dragados Group, contrary to this Policy, directly or indirectly takes reprisals, it will be the company itself that will take the necessary measures to ensure that the reprisals cease as soon as possible and, where appropriate, will take the necessary disciplinary measures against those responsible for the reprisals.

## 5 DATA PROTECTION AND DATA RETENTION

### 5.1 Identity of the data controller

The complainant's personal data will be processed by the Dragados Group company to which the complaint is addressed.

Dragados Group is committed to maintaining strict privacy protection, security and data preservation, as detailed in our policies and procedures and internal regulations. These rules shall also apply as regards all personal data related to complaints made in accordance with this Policy. Similarly, contact may be made either through the data protection e-mail addresses of each of the Company's subsidiaries and branches, or directly with the Data Protection Officer of Dragados Group via the following e-mail address: LOPD@dragados.com.

### 5.2 Conservation

Dragados Group will keep a record of all complaints received. These records and the personal data they contain will be kept confidential. The records shall not be kept for longer than strictly necessary and, in any event, for as long as it may be necessary to comply with any applicable legal requirements at any given time.

In particular, Dragados Group will keep the personal data of the complainant for the time necessary to decide whether to initiate an investigation into the facts or conduct reported and, once decided, they will be deleted from the Ethics Channel, and may be processed outside the system to investigate the facts for the time necessary to make a decision. Once said investigation of the complaint has been completed and appropriate action has been taken, where necessary, the data of processed complaints will be duly blocked in order to comply with the legal obligations that may apply in each case.

In any case, personal data will be deleted from the Ethics Channel within a maximum period of three (3) months from the time it is entered, unless the data is kept for an additional period of time because it is necessary to comply with legal and corporate obligations and may continue

to be processed outside the Ethics Channel for as long as necessary if the complaint investigation has not yet been completed.

In the event that the decision made is not to process the complaint lodged, the information may be retained on an anonymous basis.

### **5.3 Collection**

In processing complaints made in accordance with this Policy, Dragados Group collects the following personal data and information provided when making a complaint and throughout the investigation of the complaint:

- Name and contact details (unless reporting anonymously) and whether the complainant is a Dragados Group employee;
- Name and other personal details of the persons mentioned in the complaint, if such information is provided (i.e., job description and contact details);
- Description of the alleged infringement, as well as the circumstances of the incident(s).

### **5.4 Purpose of processing**

At all times, the only personal data processed is that which is strictly necessary for the purposes of managing, processing and investigating complaints relating to the commission of irregularities or acts contrary to the ethics, legality or corporate rules of Dragados Group and to carry out the necessary actions for investigating the alleged facts, including, where appropriate, any disciplinary or legal measures that may be necessary.

Personal data will not be used for any purpose other than that stated.

### **5.5 Legal Basis**

Personal data processing within the framework of the communication channel is based on the fact that this is in the public interest, namely to create and maintain an internal whistleblowing information system and to investigate possible irregularities or actions that are contrary to ethics, legality or corporate rules, as well as on the legal obligation to resolve the queries made.

Processing of the complainant's personal data is strictly necessary to manage the complaint and to comply with the aforementioned purposes and legal obligations. Under no circumstances will Dragados Group make automated decisions based on the data submitted.

### **5.6 Addressees**

Personal data collected in the context of a complaint made through the alternative complaint channels may be processed or communicated to the following parties where necessary:

- The service provider of the platform that manages the alternative reporting channels on a daily basis;
- Members of Dragados Compliance Body;

- Authorized representatives of Dragados Group, if the nature or scope of the facts reported call for their involvement
- External investigator, consultant or advisor who has been engaged to support Dragados Group in assessing the notification, investigating the matter or advising Dragados Group on the issue;
- Police and/or other regulatory or law enforcement authorities.

The data may also be communicated, together with the complaint made, to a division or subsidiary of ACS Group in the event that the facts reported affect it and/or must be investigated by it.

### **5.7 Rights of the complainant**

As the informant, the reporting person may exercise, at any time and under the terms provided for by the applicable regulations, access to the personal data concerning him/her. If this person believes that the data is incorrect or incomplete, he/she may request its rectification in accordance with the applicable legislation.

The individual may request that the data be erased if they are no longer required, except where there is a legal obligation to retain them. He or she may also request that the processing of his or her personal data be restricted. He or she may object to the processing, or request portability of his or her data and shall have the right to withdraw his or her consent. Information on how these rights can be exercised will be provided to the complainant upon submission of the complaint.

If the informant deems it appropriate, he or she may also lodge a complaint with the competent data protection authority.

Individuals may obtain further information about the processing of their personal data and the contact details of the entity's possible representative for this purpose, as well as of the Data Protection Officer or other privacy officer. They will be advised on how they can obtain this information at the time they file their complaint.

### **5.8 International data transfers**

For the purposes stated above, your data will not be processed or accessed from outside the European Economic Area (EEA). In the event that we need to transfer the complaint to one of our divisions or subsidiary companies located outside the EEA territory, the transfer of your data will be legitimate in this case because it is necessary for reasons of public interest and for filing, exercising or defending claims.

## **6 NON-COMPLIANCE**

Dragados Group will make every effort to prevent any conduct that constitutes a breach of this Policy and/or the applicable legislation, as well as to interrupt and sanction any conduct contrary to said regulations on the part of employees, managers and directors of the Company or third parties acting on its behalf.

Failure to comply with the provisions of this Policy and applicable law may have serious consequences for the Company, its employees, officers and directors.

This Policy is considered a mandatory rule, and therefore its violation will constitute a breach thereof and the Company will adopt appropriate disciplinary measures, in accordance with labour legislation and the Penalties Regime contained in the applicable Collective Bargaining Agreement, notwithstanding any other responsibilities that the breaching party may have incurred in.