

## Attentions and Gifts Policy

### 1. Introduction

The Code of Ethics of OBRAS SUBTERRÁNEAS S.A. (hereinafter, OSSA or the Company) prohibits giving or accepting invitations, gifts, hospitality, attentions, or favors that may fall outside normal market practices, be inappropriate due to their value, nature or context, or that may unduly influence the course of relationships in which OSSA is involved.

### 2. Policy Overview

This Gifts and Hospitality Policy develops and specifies the principle set out in the Code of Ethics. Its objective is to uphold the principles of honesty, moderation, prudence, transparency, and respect, which govern, among other things, the conduct of the Company—particularly in its relationships with clients, suppliers, and other stakeholders.

This Policy outlines acceptable limits and criteria related to expenses on events, entertainment, meals, and gifts for clients and potential clients. The Company is committed to complying with anti-corruption laws in every country in which it operates.

### 3. Scope

This Policy applies to all employees, executives, and members of the management and governing bodies of OSSA, covering both individual and collective actions performed by or on behalf of the Company.

It also applies to all OSSA group companies, including subsidiaries and temporary business associations (joint ventures) in which the Company holds a controlling interest.

This Policy covers all activities, processes, and relationships established by the Company and its employees, at all levels, whether formally documented through contracts, policies, or procedures, or informally established through customary practices.

### 4. General Requirements

The implementation of this Policy begins with the behavior of each employee, who must refuse any gift, favor, or hospitality from third parties (supplier, client, financial institution, etc.) that could be perceived to compromise their independence or integrity, create a present or future conflict of interest, or lead them to grant undue treatment to the giver.

The same applies to giving gifts to third parties if such actions could compromise the recipient's independence. Therefore, **it is not permitted to offer or accept:**

- **Gifts:** Any item or benefit given to or received from a third party by an employee or collaborator of the Company.
- **Cash or cash equivalents:** Under no circumstances may employees accept or offer cash, checks, vouchers, or any similar equivalents.
- Contributions to **political parties.**

Exceptions to the above may include:

- **Promotional material:** Items that are part of a broadly distributed batch of identical articles (e.g., pens, calendars, promotional materials, branded items, etc.) produced for strictly promotional purposes are not considered gifts.
- Gifts or attentions valued at less than €150.

General guidelines:

Any payment, gift, offer, invitation, or promise made to induce a recipient to take advantage of their position in exchange for any act or omission is never acceptable and is strictly prohibited by OSSA's Policy, regardless of whether the Company employee is the giver or the receiver.

Reimbursement of expenses for travel, meals, or entertainment for individuals not employed by OSSA (e.g., clients or potential clients) is not allowed unless contractually agreed and previously authorized by the Company.

All expenses must be accurately recorded in the Company's books and supported by appropriate documentation and invoices, when applicable.

Meals, entertainment, events, and gifts must be reasonable, customary according to local standards, and comply with any applicable legal or regulatory restrictions.

If refusing a gift could place the employee or the Company in an uncomfortable or difficult situation, the recipient must report it to the Compliance Committee for review and guidance on the appropriate course of action.

Employees, executives, and directors must inform business partners of the existence of this Gifts and Hospitality Policy and encourage charitable donations instead of giving gifts.

## 5. Public Officials

Exceptionally, the Company may cover reasonable and good-faith expenses related to events, entertainment, meals, gifts, or other courtesies provided to public officials (from Spain or abroad) only under the following circumstances:

For the promotion, demonstration, or explanation of the Company's products or services. For the execution or performance of a contract.

In all cases where an employee receives or sends a gift or hospitality, they must report it by sending a message to the designated compliance email address.

**In San Sebastián de los Reyes, Madrid (Spain), on May 06, 2025**

**Mr. Carlos Puente Costales**

**President**

