



obras subterráneas s.a.

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EMPLOYEE EXPENSES, TRAVEL, AND MOBILITY POLICY



ossa
obras subterráneas s.a.

Date: 06/05/2025

REVISION

DRAFTED	REVIEWED	APPROVED	REVIEWED
Laura García	David Onrubia Carmelo Trujillo	President	1.0
Laura García	David Onrubia Carmelo Trujillo	President	2.0



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1. Objective

To inform all employees of Obras Subterráneas, S.A. (hereinafter OSSA) about the existing policy regarding expenses, travel, employee mobility, the nature and limits of authorized expenses for these concepts, and the control rules for their implementation.

2. Scope

This policy applies to the entire OSSA Group, including its subsidiaries, branches, and companies within the group.

3. Methodology for Employee Travel and Mobility

A description of the methodology to be followed when an employee has to be relocated from their usual place of residence, detailing three possible situations:

- Commencement of a Project
- Expatriate Employees
- Business Travel/Employee Mobility

3.1. Commencement of a Project

When a project begins, all personnel needs are identified, and the search for personnel starts.

1. Consultation with the personnel to be relocated.
2. HR communicates to reception the need to arrange the travel of the personnel (be it by train, plane, or car rental if necessary).
3. Reception contacts the travel agency, providing all necessary travel details.
4. The travel agency sends available options to reception.
5. Possible options are forwarded to the HR technician.
6. Once the most suitable travel is chosen, it's sent to reception with the selected choice and a copy to the HR director.
7. After the HR director approves the travel via email, the ticket is requested.
8. Once the ticket is issued, it is sent to the HR director, the entire HR department, and the European safety technician.

Note: If accommodation search for relocated personnel is required, the same steps mentioned above must be followed.

3.2. Expatriate Employees

All expatriate employees come to an agreement regarding return trips to Spain.

1. When an expatriate employee requests a trip, they provide travel information to reception.
2. Reception contacts the travel agency, providing necessary travel details.
3. The agency sends available options to reception.
4. Reception forwards options to the employee.
5. After selecting the most suitable ticket, the flight is requested.

6. Information is sent to the HR director for prior authorization before ticket issuance.
7. Once the HR director approves the travel via email, the ticket is requested.
8. Once the ticket is issued, it is sent to the HR director and the employee who requested the trip.

3.3. Business Travel/Employee Mobility

Frequent travelers have access to the Travel Perk platform to manage their trips and accommodations.

The process includes:

- Requesting the ticket and accommodation.
- The HR director receives an alert to authorize the ticket and accommodation issuance.
- After authorization, the platform issues the tickets and, if needed, accommodations.

4. Expense Methodology

4.1. Expense Reports

The process to be followed by OSSA personnel incurring expenses during business travel.

Eligible expense items include:

- Mileage or fuel receipts.
- Tolls.
- Meals, reimbursed based on the daily menu price in the location where the employee incurs the expense.

The methodology is as follows:

1. Submit a **single expense report once a month**.
2. Only ORIGINAL receipts accompany expense reports.
3. Email submission of expense reports is not allowed (except in exceptional cases approved by the HR director and/or CFO).
4. Signature policy for expense reports:
 - a. Each expense report must be appropriately signed by the employee and their corresponding superior.
 - b. For project managers and site managers, the report must be signed by the country delegate.
 - c. For country delegates and directors, the report must be signed by the CEO.
 - d. For headquarters, the report must be signed by the employee and the department director.
 - e. Approval by the HR director is mandatory in all cases.
5. Once validated by the administration department, the expense is reimbursed (usually on Thursdays of every week).



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4.2. Credit Card Usage

Credit card usage at OSSA is limited to:

- General Management.
- Financial Management.
- Chile Delegate (for business purposes).

However, all VISA cardholders must adhere to the following regulations:

1. Appropriate use of the card.
2. Saving receipts for card payments.
3. Reporting incurred card expenses to the treasury responsible and CFO.
4. All expenses incurred via the card must be included in the signed expense report, as indicated above.

For payments made at the headquarters for fees, purchases, etc., a generic card owned by the CFO is used, following the same procedures mentioned above for card payments:

1. Save receipts for card payments.
2. Report expenses incurred via the card to the treasury responsible and CFO.

In San Sebastián de los Reyes, on may 06, 2025

Mr. Carlos Puente Costales

President