

Human Rights Policy

Human rights acknowledge and safeguard the dignity of all individuals, without distinction of race, gender, nationality, ethnic origin, language, religion, or any other condition. OSSA maintains a commitment to their fulfillment, formally expressed through its Code of Ethics and this policy.

PURPOSE

This policy is designed to effectively protect and respect human rights within OSSA and raise awareness across the company. Therefore, OSSA firmly commits to implementing this Policy in the course of its activities.

LEGAL FRAMEWORK

OSSA's Human Rights Policy aligns with international principles and standards.

Scope Of Application

This Policy applies to Obras Subterráneas, S.A. and its affiliated companies (subsidiaries, branches, HISISA), irrespective of their geographical location.

OSSA will promote compliance with the principles set forth in this Policy among all the companies in which it participates and will take the necessary measures to ensure their observance.

DECLARATION OF INTENT

OSSA supports, respects, and contributes to the protection of internationally recognized fundamental human rights, with the aim of not being complicit in any form of abuse or violation among employees, suppliers, contractors, collaborators, partners, competitors, clients, local communities, and society in general.

The company is committed to upholding and protecting these rights in all its activities and geographical areas where it operates, as well as to fostering the adoption of these principles and values in companies where it participates, even if without control, as well as among its suppliers, contractors, and collaborators.

OSSA is committed to respecting the human rights and freedoms recognized in the **Universal Declaration of Human Rights of the United Nations** and its main instruments: the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social, and Cultural Rights; the **Declaration of Fundamental Principles and Rights at Work and Conventions of the International Labor Organization**; the **Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy**; the OECD Guidelines for Multinational Enterprises and the **United Nations Global Compact**.

OSSA supports the **United Nations Guiding Principles on Business and Human Rights**, assuming responsibility for respecting human rights, preventing its activities from causing or contributing to negative consequences, addressing those consequences when they occur,

and attempting to prevent or mitigate the negative consequences related to human rights directly associated with operations, products, or services provided by its business relationships, even when it hasn't contributed to their occurrence.

POLICY PRINCIPLES

Compliance:

OSSA commits not to engage, participate, or be complicit in actions that compromise universal human rights recognized in national and international legislation. In countries where national legislation or regulations may conflict with the fulfillment of human rights, the company will establish necessary risk control and mitigation measures.

Respect for Individuals:

OSSA does not tolerate the violation of human rights among its employees, as well as among its suppliers, contractors, collaborators, clients, or communities.

- SSA does not accept any form of discrimination based on age, race, ethnicity, color, gender, religion, political opinion, national origin, sexual orientation, social background, or disability.
- OSSA rejects forced labor in all its forms and any manifestation of physical, psychological, moral harassment, abuse of authority, or any other conduct that intimidates or offends the rights of individuals.
- OSSA promotes a safe childhood and opposes child labor in any of its activities in any region.
- OSSA acknowledges the right of workers to enjoy a dignified, safe, and healthy work environment.
- OSSA advocates for freedom of affiliation, association, and effective recognition of the right to collective bargaining.
- OSSA commits to providing decent work that meets the basic needs of individuals and their families.
- OSSA takes measures to prevent its activities from posing risks to the safety and health of individuals.

Respect for Operating Communities:

OSSA understands that the commitment to human rights must also extend to those affected or potentially affected by its activities, with special attention to vulnerable groups such as indigenous and minorities.

Thus, within its scope of action, it respects the communities' right to access to food, water, sanitation, energy, education, health, housing, a clean and healthy environment, as well as the right to freedom of opinion and expression, and freedom of thought and religion.

Due Diligence:

OSSA is committed to identifying, preventing, mitigating, and responding to the adverse consequences of its activities on human rights by:

- Impact Assessment: Evaluating the actual and potential human rights impacts, derived from both its business activities and its business relationships.
- Prevention and Remediation: Establishing preventive measures for potential impacts, and in case of occurrence, committing to develop remediation mechanisms.
- Standardization: Establishing specific processes, procedures, responsibilities, and resources for implementing these measures and mechanisms.
- Complaint Mechanisms: Establishing communication channels for stakeholders to report or denounce any human rights-related issues to trigger remediation mechanisms as soon as possible. Available within the Code of Ethics.
- Monitoring: Monitoring the effectiveness of responses and communicating them to affected individuals or groups, as well as other stakeholders.
- Reporting: Communicating the measures taken to address the consequences of its activities on human rights. In case of serious violations, the company commits to public reporting.

Promotion and Training:

OSSA internally and externally promotes respect for human rights among employees, the communities in which it operates, and other stakeholders. This includes human rights training programs for employees, suppliers, and contractors.

Supervision and Collaboration with Authorities:

OSSA, through its Code of Ethics Committee, monitors and corrects any abuses against human rights and, if necessary, brings the issue to the competent judicial authority, collaborating as necessary.

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

Mr. Carlos Puente Costales
President

