Modern Slavery and Human Trafficking Statement 2025

This Modern Slavery and Human Trafficking Statement has been prepared pursuant to section 54(1) of the UK Modern Slavery Act 2015 and taking into account the main international standards and frameworks on human rights and responsible business conduct.

The Sener Group consists of Sener Grupo de Ingeniería, S.A. and its subsidiaries, through which it carries out its engineering and technology activities in different countries. This Statement describes the measures taken by the Group during the period between 1 January and 31 December 2025 to prevent modern slavery and human trafficking in its operations and supply chain.

For the purposes of this Statement, the term *modern slavery* includes, among other conduct, slavery, bondage, forced or compulsory labour and human trafficking, in accordance with applicable regulations and international standards on the matter.

1. Our Group and our supply chain

Sener is a private engineering and technology group originating in Spain with a consolidated track record spanning several decades. Since 1956, the Group has developed high-value-added solutions based on technical knowledge, innovation and engineering excellence, progressively evolving and expanding its activity into new sectors in response to customer needs and the technological, social and environmental challenges of the environment in which it operates.

Today, we operate internationally across five continents through various companies, and we have teams of highly qualified professionals in different countries, enabling us to tackle projects in diverse regulatory, social and cultural contexts. Our activity encompasses both design and engineering, as well as the comprehensive management and execution of projects for public and private clients.

The development of our solutions is supported by a business model characteristic of the engineering and advanced technology sector, based fundamentally on *business-to-business* (B2B) relationships. In this context, the Group's activity is structured around a supply chain that includes a network of business relationships required to nationally and internationally execute our projects and operations.

During the period covered by this Statement, our supply chain has included the contracting of professional and consulting services, engineering work, construction and technical support provided by partner companies and subcontractors, as well as the acquisition of equipment, materials, software and general support services required to perform our activities.

While this business model generally presents a lower level of direct exposure, we are aware that, in complex projects and in certain geographies, there may be potential indirect social and labour risks associated with third parties. Therefore, the geographical and sectoral diversity of our operations, together with the complexity of our business relationships, requires a structured, risk-based approach, which forms the basis of our due diligence model presented in the following sections.

2. Our commitment

In accordance with the principles set out in the Sener Group's Code of Conduct and in our overall ethical and regulatory framework, we treat people with respect and maintain ethical and honest business conduct in all the markets in which we operate.

In carrying out our activities, we consider it essential to establish professional relationships based on trust that are long-lasting and respectful of the different cultures and contexts in which we operate. This approach is only possible through a firm commitment to ethics, integrity and respect for human rights, which guides our way of working both internally and in our relationships with clients, suppliers and other third parties.

Our commitment to preventing modern slavery and human trafficking is implemented through our corporate policies, processes and control mechanisms, which are subject to continuous monitoring and an ongoing process of review and improvement, with the aim of ensuring their suitability and effectiveness.

This commitment is aligned with key international standards in this area, including the United Nations Guiding Principles on Business and Human Rights and the Fundamental Conventions of the International Labour Organization (ILO), which provide a framework for the Group's responsible conduct.

3. Our internal policies, regulatory framework and compliance mechanisms

We have a **framework of corporate policies, internal standards and compliance mechanisms** in place that reflects our commitment to business ethics, respect for human rights and regulatory compliance. This set of instruments forms the basis of the commitments that we communicate both internally and to relevant third parties and that enables us to prevent, detect and manage potential risks related to modern slavery and human trafficking in our operations and in our supply chain.

a. Code of Conduct

Our **Code of Conduct** sets out the principles of ethical, honest and responsible behaviour that govern all our activities. It sets out the Group's commitment to the protection of human rights, including the prohibition of child labour, forced labour and any form of modern slavery, as well as the obligation to develop monitoring mechanisms to identify potential risks of violations of these rights. We also require all people at the Group to act with integrity, comply with applicable legislation and respect the dignity of all individuals with whom we interact in the course of our professional activities.

b. Supplier Code of Conduct

Our **Supplier Code of Conduct** extends these principles to our supply chain, establishing mandatory requirements for third parties with which we maintain business relationships. In particular, it requires the prohibition of child labour, forced labour, human trafficking and all forms of bondage, as well as respect for individual freedom, non-discrimination, equal opportunities and freedom of association. In addition, it defines standards on business ethics, health and safety, data protection, confidentiality and sustainability, and it establishes the expectation that suppliers will promote these principles in their own supply chain.

c. Human Rights and Working Conditions Policy

Our **Human Rights and Working Conditions Policy** reinforces the Group's commitment to the key international frameworks, including the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights and the ILO Fundamental Conventions. This policy incorporates an express prohibition of child labour, forced or coerced labour, modern slavery and human trafficking, and it guarantees freedom of association, the right to collective bargaining, equal opportunities, the prevention of harassment and the protection of the health, safety and well-being of people. It also incorporates a human rights due diligence approach aimed at identifying, preventing, mitigating and, where appropriate, remedying adverse impacts.

d. Sustainable Purchasing Policy

Our **Sustainable Purchasing Policy** integrates social, environmental and governance criteria into purchasing decision-making processes and supply chain management. Among its principles, it promotes a culture of ethics, integrity and compliance aligned with the Code of Conduct, and it establishes the expectation that suppliers act in accordance with human rights, non-discrimination, equality and the well-being of people. This policy expressly recognises the importance of preventing adverse social impacts and considers the application of requirements, corrective measures or, where appropriate, exclusion criteria when there is no adequate alignment with our values and standards.

e. Ethics Hotline

As part of our **Compliance System**, we have an **Internal Reporting System (Ethics Hotline)** in place that is accessible to all people at the Group, suppliers, collaborators and third parties. This channel allows for the confidential or anonymous reporting of possible breaches of the Code of Conduct, corporate policies or applicable regulations, including conduct related to modern slavery, forced labour, human trafficking or any other serious violation of human rights. The Ethics

Hotline guarantees confidentiality, the absence of retaliation, independence in the handling of cases and compliance with applicable regulations on the protection of whistleblowers.

f. Other Compliance System policies

This framework is supplemented by other corporate policies that are part of our **Compliance System**, such as the Compliance Policy, the Anti-Corruption Policy, the Policy for the Prevention of Money Laundering and Terrorist Financing and the Policy for Conflict of Interest Management. Together, these instruments strengthen the integrity, transparency and control of our relationships with third parties, indirectly contributing to the prevention of illicit or opaque practices that could facilitate situations of labour abuse or exploitation.

4. Actions to prevent modern slavery

We address the risks related to modern slavery and human trafficking in an integrated manner and in proportion to the nature of our activities. This approach is supported by the framework of policies, internal standards and compliance mechanisms described in the previous section, and it takes into account the context of our operations, the types of projects and the characteristics of our supply chain. Within this framework, we promote clear expectations of ethical and responsible conduct in our business relationships, in accordance with the principles set out in our internal regulatory framework.

The identification and assessment of these risks is based on an approach that considers, among other aspects, the nature of the goods and services contracted, the geographical context in which the projects are carried out, the degree of subcontracting and the complexity of certain business relationships. This analysis is carried out progressively and is integrated into our existing management and control processes, without constituting an independent or specific system dedicated exclusively to this matter.

On this basis, we apply a reasonable due diligence approach, integrated mainly into the processes of selection, approval and engagement with suppliers, as well as into our overall compliance and internal control framework. This approach aims to identify potential risk signals, promote expectations of responsible conduct and facilitate the adoption of proportionate measures when situations are detected that warrant them.

When relevant signs or risk factors are detected, we can resort to different actions, such as dialogue with the supplier, the request for additional information, strengthening the monitoring or, where appropriate, reviewing the business relationship, while always considering the severity of the identified risk and the specific circumstances of each case.

This approach enables us to gradually advance in the management of risks associated with modern slavery and human trafficking, reinforcing the consistency of our actions and aligning them with the principle of continuous improvement and applicable good practices.

5. Training and awareness

Training and awareness are key elements in strengthening the prevention of social and human rights risks, including modern slavery and human trafficking. In this regard, we promote the dissemination and awareness of our ethical and regulatory framework among the people at the Group, with the aim of ensuring that they have the necessary information to act in accordance with our principles and values.

Through our internal communication activities and related training initiatives, we promote awareness of integrity, responsible business conduct and respect for human rights, as well as the proper use of internal reporting channels, particularly the Ethics Line.

These actions are carried out progressively and are adapted, when appropriate, to the functions performed and the potential risks associated with certain activities or contexts, thus helping to strengthen a corporate culture based on ethics, transparency and responsibility.

6. Monitoring and continuous improvement

We recognise that the risks associated with modern slavery and human trafficking are dynamic in nature and constantly evolving. In this context, we continuously monitor our ethical and regulatory framework, as well as the processes and measures adopted, in order to assess their suitability and effectiveness over time.

This monitoring relies on the Group's general control and supervisory mechanisms and on the review of the available information on our operations and relationships with third parties, which enables us to identify possible areas for improvement and, where appropriate, to strengthen our policies, processes and training and awareness-raising actions.

In 2026 and in subsequent years, we will continue to progressively assess the risks in our operations and in our supply chain, developing our due diligence approach and strengthening the monitoring of the measures implemented, in line with the principle of continuous improvement and with applicable regulations and best practices.

7. Approval and publication

This Modern Slavery and Human Trafficking Statement was approved by the Board of Directors of Sener Grupo de Ingeniería, S.A. on 29 April 2026, as the governing body ultimately responsible for its oversight.

Furthermore, the Statement has been signed, on behalf of the Group, by its Managing Director and member of the Board of Directors, in representation.

In accordance with applicable legal requirements, this Statement will be published on the Group's corporate website, where it will remain accessible for public consultation.

Jorge Sendagorta Cudós

Member of the Board of Directors, Managing Director and CEO of the Sener Group