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Sustainability Policy

Sener





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1. Introduction and objective

Sener regards sustainability as one of the key objectives of its business model. As a corporate group specialising in engineering and technology, it seeks to contribute to sustainability through its projects, while also working at a strategic level to ensure that its activities and processes take into account not only financial returns, but also the impact that business activity has on society and the planet.

This Sustainability Policy is intended to establish the framework for managing sustainability within the company, ensuring the integration of environmental, social and governance (ESG) considerations into corporate and operational activities, with the aim of generating long-term value for all stakeholders. This Policy serves as an overarching document and is supported by the Group's various specific policies and codes of conduct addressing different sustainability-related areas.

True to its Purpose of transforming the world by pushing the boundaries of technology, the Sener Group reinforces with this policy its vision of sustainability as a driver of growth, excellence and responsible leadership, consolidating its position as a benchmark in engineering and technology.

2. Scope of application

The scope of this Policy covers Sener Grupo de Ingeniería, S.A. and its subsidiaries (hereinafter, the "Sener Group" or the "Group"). Compliance is mandatory for all directors, managers and employees of the Sener Group and extends to suppliers, business partners and other third parties with whom contractual relationships are maintained, in accordance with the terms set out in the relevant agreements. In this way, the adoption of principles and practices aligned with this Policy is encouraged throughout the value chain, including both upstream and downstream phases.

Similarly, individuals acting as Sener representatives in companies or entities outside the Group, or in those where Sener does not exercise effective control, must actively promote, to the extent possible, the adoption of principles aligned with those established in this Policy.

No exclusions are expected, other than those duly justified on the grounds of material irrelevance.

This approach ensures a consistent and cross-cutting application of sustainability, in line with the principles of double materiality and with the requirements of transparency, traceability and accountability established under European corporate sustainability reporting regulations.

3. Principles of action on sustainability

The principles of action on sustainability provide the reference framework that guides the decisions and actions of the Sener Group in this field. They comprise a set of guidelines that shape the way the Group operates and reinforce its commitment to ethical, responsible management that respects the social and environmental context.

Within this framework, the following principles of action are established:

- **Act with integrity and in compliance with the law**, rigorously adhering to current legislation, internal regulations and international frameworks, particularly in the field of sustainability.
- **Promote an ethical and compliance-driven culture**, ensuring transparency in management, accountability, and the prevention of conduct contrary to the Group's values.
- **Commit to continuous improvement** as the basis for progress in environmental, social and governance performance.
- **Foster an organisational culture oriented towards sustainability**, embedding its values at every level of the company.
- **Foster open and active communication with stakeholders** to strengthen mutual trust.
- **Embrace innovation as a driver of transformation**, steering technological development towards solutions that generate a positive impact on society and the environment.
- **Guide the Group's decisions towards respect for the environment** and the continuous improvement of environmental performance.
- **Promote a safe, healthy, inclusive, and diverse workplace**, that supports professional development, wellbeing, and equal opportunities for everyone within the Group.
- **Safeguard respect for human rights** across all operations and business relationships.
- **Encourage responsible and sustainable practices throughout the value chain**, strengthening relationships with suppliers, partners, clients, and other stakeholders.
- **Promote diversity and inclusion across the value chain** by building business relationships with diverse suppliers and supporting the development of local communities.

4. Strategic commitments on sustainability

The Sener Group's strategic commitments translate its principles into specific lines of action that guide the management of sustainability. These commitments form part of both the corporate and operational strategy and provide a framework for decision-making that is consistent with responsible management and stakeholder expectations.

Within this framework, the following strategic commitments are defined:

- **Measure and report sustainability performance transparently**, setting measurable and verifiable objectives and monitoring their achievement to drive continuous improvement.
- **Integrate ESG principles across all business areas, processes, and decision-making levels**, through effective governance mechanisms that ensure clear allocation of responsibilities, oversight by governing bodies, and regular evaluation of sustainability performance.
- **Contribute to continuous improvement and enhanced stakeholder trust** through the establishment and achievement of sustainability objectives.
- **Strengthen the competitiveness** of the Sener Group by implementing management practices focused on innovation, efficiency, and sustainability.
- **Gradually reduce the environmental footprint** of operations, products, and services by setting measurable targets and implementing continuous improvement plans across different environmental aspects (climate change, circular economy, water consumption, biodiversity, and land use).
- **Foster a culture of sustainability within and from the management bodies and among employees**, promoting participation, continuous training, and responsible leadership at all levels of the organisation.
- **Integrate sustainability criteria** into all procurement processes, business relationships, and value chain management, **promoting the selection of suppliers, contractors, partners, and other stakeholders** that **meet environmental, social, and ethical standards, while encouraging responsible and sustainable practices** at every stage of the product and service lifecycle.
- **Act with respect for human rights** in all operations and business relationships, promoting fair working conditions and safe environments throughout the value chain.
- **Identify, assess, and manage the significant positive and negative impacts** of the Sener Group's activities on the environment, society, and governance, as well as the associated **risks and opportunities** for the company.

5. Governance and responsibilities in sustainability

In line with the Sener Group's corporate structure and governance framework, sustainability management is organised through various bodies with complementary functions and responsibilities, ensuring effective oversight, consistent implementation, and continuous improvement. These bodies are:

a. Board of Directors.

As the Group's highest governing body, the Board is responsible, among other functions, for:

- Guiding the strategy for sustainable value creation and approving corporate policies on sustainability, including environmental, social, and governance policies.
- Overseeing the integration of sustainability principles into the Group's strategy and operations.
- Supervising the internal function for controlling and managing sustainability-related risks and opportunities.
- Ensuring compliance with commitments in this area and accountability to stakeholders.

b. Corporate Executive Management.

Responsible for the executive oversight of sustainability within the Group, its functions include:

- Promoting Sener Group's positioning on sustainability to external stakeholders and strategic forums.
- Supervising and making key decisions across all areas, including sustainability.
- Fostering a corporate culture grounded in ethics, innovation, and responsibility.

c. Sustainability Officer.

A key figure in the technical and operational coordination of sustainability within the Group, whose functions include:

- Developing and managing the Sustainability Strategy defined for the Sener Group.
- Coordinating the implementation of policies, procedures, and action plans on sustainability in collaboration with the various business areas.
- Monitoring and reporting ESG performance information.
- Staying up to date with regulations, standards, and trends in sustainability and disseminating this knowledge throughout the organisation.
- Driving initiatives for improvement, awareness, and internal training on sustainability.

- Supporting the management of stakeholder relations on sustainability-related matters.
- Collaborating in the preparation of content for external communication (reports, website, social media, etc.).
- Preparing technical and analytical documentation for Executive Management and governing bodies regarding ESG management.

d. Heads of Corporate and Business Areas of the Sener Group.

They act as key agents in the operational implementation of sustainability within their respective units, and their functions include:

- Applying the ESG policies and procedures defined by the Group in their operations and projects.
- Collaborating with the Head of Sustainability in the implementation of action plans and in the collection of relevant data and indicators.
- Proposing sustainability improvement initiatives tailored to their operational context.
- Participating in training and awareness activities promoted by the Group.
- Contributing to the preparation of internal and external reports and communications with relevant information from their area.

6. Communication and transparency

This policy is published on the Sener Group's corporate website and disseminated through internal and external communication channels. It is available to all stakeholders and is incorporated into staff training and awareness programmes.

The policy is reviewed and updated periodically, and progress is reported in the company's sustainability reports.

7. Approval and updating

The Sener Board of Directors is responsible for approving this Sustainability Policy as part of its role in overseeing and approving corporate policies and strategies. This approval reinforces the institutional commitment to sustainability as a strategic pillar of the Group and ensures its effective application across all companies under its control.

The Board will also oversee its proper implementation, supported by the Sustainability Officer, who will coordinate operational application, monitor effectiveness, and propose improvements as necessary.

The Policy will be **reviewed and updated periodically** to ensure its relevance, applicability, and alignment with regulatory, social, environmental, and governance developments, as well as with the company's specific circumstances. Any material changes will be submitted again for approval by the Board of Directors.

This policy was approved by the Board of Directors of Sener on **26 September 2025** and comes into effect on that date.



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