



FCC GROUP'S INTERNAL REPORTING SYSTEM POLICY

29th July 2024

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0. Version control

Version	Date	Modifications
1	14 June 2023	Initial version. Approved by the Board of Directors.
2	29 July 2024	More detailed version. Approved by the Board of Directors.

1. Introduction and justification

The FCC Code of Ethics and Conduct, approved by FCC's Board of Directors, is intended to ensure that all persons related to any company in the FCC Group are committed to complying with the law, the Group's internal regulations, contracts, and essential ethical principles. To this end, the aforementioned code establishes that persons related to the FCC Group must inform the organisation of any incidents or irregularities of which they become aware, through the channels provided for this purpose.

In relation to this duty, in June 2018, FCC's Board of Directors approved the Whistleblowing Channel Procedure and the Investigation and Response Procedure, both of which are aimed at governing the way in which investigations of irregularities or illegalities brought to the Group's attention through its Whistleblowing Channel should be carried out.

The Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, and the law that transposes that Directive into Spanish law, in order to provide greater protection against possible reprisals to all persons who provide such information and to strengthen the culture of reporting in society in general, establish that entities such as FCC must have a policy that sets out the general principles of its Internal Reporting and whistleblower protection System and that is duly advertised within their organization.

Likewise, the companies of the FCC Group will comply with any laws relating to whistleblower protection and the regulation of the Internal Reporting System that are applicable in the jurisdictions in which those companies operate.

2. Purpose and scope

2.1. Purpose

FCC's Board of Directors lays down this FCC Group Internal Reporting System Policy (hereinafter, the "**Policy**"), which contains the general principles governing the FCC Group's Internal Reporting System (the "**Internal Reporting System**" or, simply, the "**System**").

This Policy is supplemented by the management criteria set out in the FCC Group's Internal Reporting System Procedure (hereinafter, the "**Procedure**") and other implementing regulations.

The Internal Reporting System is part of FCC Group's Compliance Model. This Model has also been established by the FCC Board of Directors and is comprised of the Code of Ethics and Conduct, the Compliance Policy, the Procedures and the other rules and protocols that may be approved in the development of these provisions.

2.2. Scope of application

This Policy is applicable to all the companies that make up the FCC Group. For the purposes of this rule, "**FCC Group**" or "**Group**" means: Fomento de Construcciones y Contratas, S.A. ("**FCC**" or the "**Company**") and those companies in whose share capital the Company holds, directly or indirectly, a majority of the shares, equity interests or voting rights, or in whose governing or management body it has appointed or has the power to appoint a majority of its members, so that the Company effectively holds control.

The FCC's Board of Directors, in the exercise of its functions, has established the System in order to promote compliance in the Group with the Code of Ethics and Conduct, the law and other internal rules. As a result, the Internal Reporting System shall be accessible to the employees, managers and directors of the companies in the FCC Group, as well as to other stakeholders.

Notwithstanding the fact that the FCC Group shall have, in principle, a single Internal Reporting System, the companies or subgroups of companies may establish their own systems for the same purpose when so required by the legislation in force in each case, subject to the approval of the corporate Compliance Committee.

The establishment of these specific systems and their governing rules shall be authorized and approved by the board of directors of the business parent company of the business on which the company/companies depend(s) in which such systems are necessary as required by the relevant legislation.

These specific systems must comply with the principles and criteria established in this Policy, without prejudice to the special features that may be appropriate due to the legislation applicable to the activities of each company. The persons in charge of these systems shall ensure these systems' proper coordination with the Group's Internal Reporting System, in order to achieve the best performance of their functions. To ensure such coordination, these persons responsible for the specific systems shall share with the Compliance Committee all the information that is relevant for that purpose.

On the other hand, the companies belonging to the Group may also have their own whistleblowing channel, when expressly agreed on by their governing bodies, which must be integrated into the FCC Group's Internal Reporting System.

3. The FCC Group's Whistleblowing Channel

The FCC Group's Whistleblowing Channel is part of the Group's Internal Reporting System and is the preferred mechanism available to all employees, managers and directors of FCC Group companies, as well as to third parties that have dealings with said companies and, in particular, suppliers and contractors, shareholders, volunteers, interns and trainees, for the notification of any information related to any Group company that may be of interest with respect to:

- (i) a possible irregularity or act contrary to the Code of Ethics and Conduct or the Crime Prevention Model, or to any other applicable internal rules, provided that the irregularity is of special significance; or
- (ii) a possible irregularity or unlawful act, including conduct that may constitute a serious or very serious criminal offence or administrative violation, as well as an infringement of European Union law, in relation to activities subject to European Union law (in those jurisdictions where it is applicable).

All acts contrary to the FCC Code of Ethics and Conduct and to the Crime Prevention Model will be, by definition, irregularities of special significance. An irregularity or act contrary to the rest of the internal regulations of the FCC Group will be considered to have special significance when the irregularity may affect some fundamental right of the people affected by the information received; when the irregularity may have a significant impact on the Group's reputation; and when the rules breached and/or the breaches are especially relevant for the FCC Group's activity or have a significant impact on its operations.

The Whistleblowing Channel may also be used by any other person who communicates information on such irregularities obtained through an employment or statutory relationship that has already ended, or those whose employment relationship has not yet begun, in cases where the information was obtained during the recruitment process or pre-contractual negotiation.

The foregoing is without prejudice to the possibility that any of them may send communications to the Independent Whistleblower Protection Authority, if the matter affects a Spanish company and/or any other competent authority or body.

If a notification or complaint that should be made through the Whistleblowing Channel is received through a different channel or by a person other than those responsible for its management, the latter person must maintain absolute confidentiality regarding the information received and immediately forward the communication to those responsible. Failure to comply with this obligation constitutes a very serious breach of this Policy. In this regard, training and awareness-raising initiatives will be designed and implemented so that employees know how to act in the event of receiving a communication that they are not responsible for handling. In these cases, the person who provides information initially will be considered a whistleblower for Policy and Procedure purposes.

4. System Manager

FCC's Board of Directors appoints the Compliance Committee as the entity in charge of the System.

The Compliance Committee will delegate the powers of management of the System and of processing of investigation files to the corporate Compliance Officer, who in turn is a member of the Compliance Committee (the "**Manager**").

FCC's Board of Directors shall itself be responsible for ending the Compliance

Committee's responsibility for the Internal Reporting System.

The appointment of the body responsible for the System shall be notified to the Independent Whistleblower Protection Authority. The same applies to removing from the latter body its responsibility in this regard.

The Compliance Committee shall carry out its functions independently and autonomously from the rest of the Company's bodies, without receiving instructions regarding the performance of its duties, and shall have the necessary material and human resources to carry out its functions.

The management bodies of the Group business parent companies which have their own Internal Reporting System shall also appoint the body responsible for its management and, in the case of Spanish companies, shall notify this appointment to the Independent Whistleblower Protection Authority. They will also notify any change to the body appointed.

5. General principles of the Internal Reporting System

The System is based on the following principles:

1. The Internal Reporting System is designed and managed to guarantee the effective processing of all communications received through any of the channels established within it, which will be done in the shortest possible time, considering the nature of the facts communicated and the other existing circumstances, under the terms set out in the Procedure.
2. The Internal Reporting System guarantees the confidentiality of the identity of the whistleblower and of any third party mentioned in the communications, as well as the protection of personal data, preventing access to the corresponding information by unauthorised personnel.

The identity of the person who reports a possible irregular action through the System, if identified, shall be considered confidential information and, therefore, shall not be notified to the person affected by the report or notification or to any other third party without his or her consent, in accordance with the provisions of the law.

The Internal Reporting System also guarantees the confidentiality of the actions carried out in the management and processing of the communications received.

3. FCC and the other companies in the Group, in accordance with the provisions of the applicable legislation, shall not take any form of reprisal, whether directly or indirectly, and shall ensure that no reprisals are taken. Such reprisals include threats or attempted reprisals against directors, officers, employees or third parties who have reported in good faith through the Internal Reporting System any possible irregular conduct or violation.

For these purposes, reprisals shall be understood as any acts or omissions which, directly or indirectly, entail unfavourable treatment that places the persons who suffer them at a particular disadvantage with respect to another in the employment or professional context, solely because of their status as whistleblowers or, where

applicable, because they have publicly disclosed some matter in accordance with the terms provided for by law.

4. The Whistleblowing Channel -as well as any other such channel that may form part of the System- will allow for the submission of communications to the System Manager whether with disclosure of identity or anonymously, in writing or verbally. Anonymous communications received will be treated in accordance with the guarantees established in this Policy and other implementing regulations.
5. The System must not be used for purposes other than compliance with the FCC Group's internal rules or applicable law and the whistleblower must have reasonable grounds to believe that the information referred to in his or her report or notification is true at the time of reporting.

6. Dissemination and publicity

This Policy will be published on FCC's website and will be made available to all employees together with the Procedure.

In accordance with the provisions of the applicable legislation, FCC shall put a direct link to the Whistleblowing Channel on the home page of its website (www.fcc.es), in a separate and easily identifiable section.

FCC will disseminate this Policy and the System within its organisation in an appropriate manner.