

## **RULES ON ETHICS AND BEHAVIOUR OF THE EMPLOYEES OF DRAGADOS OFFSHORE**

The object of the Rules on Ethics and Behaviour is to establish the general guidelines which are to govern the conduct of Dragados Offshore and of all of its employees in the performance of their functions and in their commercial and professional relations, acting in accordance with the laws of each country and respecting the ethical principles of their respective cultures.

The ethical values which serve as reference are the following;

**Integrity**

**Responsibility**

**Transparency**

**Flexibility**

**Innovation**

**Safe behaviour**

The forms of behaviour included in the present rules are of obligatory compliance for all employees of Dragados Offshore.

### **SCOPE OF APPLICATION**

Compliance with the present rules is obligatory for all the directors, executives and employees of Dragados Offshore S.A.U. and the companies of its corporate group.

All the employees are responsible for knowing, complying with and ensuring compliance with the laws, policies and procedures applicable to them according to their function, responsibility and workplace.

In addition, the knowledge of these rules and the adoption of guidelines of behaviour consistent with them will be promoted and stimulated among the shareholders, suppliers, contractors and collaborating companies,.

### **OBLIGATIONS**

All the employees have the following obligations:

- To know and comply with the laws, regulations and internal rules applicable to the functions assigned to them, as well as the Corporate Compliance Program of Dragados Offshore.
- To know and comply with the commitments and guidelines of behaviour described in these rules.
- To promote among the shareholders, suppliers, contractors and collaborating companies the adoption of guidelines of behaviour consistent with these rules.
- In the event of doubt, to request assistance from their hierarchical superiors.

- To report, by the established means, any non-compliances or breaches of the guidelines of behaviour included in these rules.
- To collaborate in the functioning of the control systems and the development of any audits which may be performed to identify and correct deficiencies or weaknesses in the internal control systems.

Employees who are entrusted with the mission of managing and directing teams of persons have certain additional responsibilities:

- To ensure that the persons under their responsibility know, understand and comply with these rules.
- To lead by example: their conduct must be a model to be followed for the rest of the employees.

## **DISSEMINATION OF AND COMPLIANCE WITH THE RULES ON ETHICS AND BEHAVIOUR**

Dragados Offshore will communicate and disseminate among all of its employees the contents of these rules, providing the necessary means to this purpose, and will ensure that all the employees who join the company have access to the rules.

All employees are expected to show a high degree of commitment in the compliance with these rules and the guidelines of behaviour laid down in them.

Any doubt which may arise concerning the interpretation or application of these rules must be consulted with the hierarchical superiors.

All employees have the obligation to report any non-compliance or breach of these rules which they may observe in the performance of their professional activities, by way of the formal channels established for that purpose. No form of reprisal will be admitted against any employees who report, in good faith, suspected non-compliances with the rules.

No employee, independently of his/her level or position, is authorised to ask other employees to breach the provisions laid down in these rules. Likewise, no employee may justify improper behaviour on the basis of an order from his/her superiors or lack of knowledge of these rules.

Any non-compliances with these Rules on Ethics and Behaviour which may occur will be analysed and, as the case may be, penalised in accordance with the applicable internal procedures, agreements and legal regulations.

## **GUIDELINES OF BEHAVIOUR**

- Dragados Offshore assumes the commitment of performing all of its activities in accordance with the current legislation in all the spheres of action and in all the countries in which it carries out its activity.
- The employees of Dragados Offshore will respect in full the obligations and commitments assumed by the company in its commercial relations with third parties and the good practices of the countries in which it carries out its activity.



- The employees will not collaborate with third parties in the breach of any law, nor in any actions which, even being legal, may compromise the respect for the principle of legality or harm the reputation of Dragados Offshore.
- The selection, hiring and professional career of the employees is based on the merit, capacity and performance of their professional functions.
- The employees of Dragados Offshore must be treated with respect, fostering a working atmosphere that is comfortable, healthy and safe, abstaining from displaying any behaviour which is offensive or represents any type of discrimination for reasons of race, religious, political or trade union ideas, nationality, language, sex, marital status, social condition, age, disability or sexual orientation.
- Under no circumstances may an employee display behaviours of sexual harassment, abuse of authority, offence, defamation or any other form of aggressiveness or hostility which causes a climate of intimidation.
- All employees must act in a spirit of collaboration, placing at the disposal of the other organisational units and persons of the company any know-how or resources which may facilitate the achievement of the Company's goals and interests.
- The employees must work efficiently during the working day, fully exploiting the time and the resources which the company places at their disposal, and striving to contribute the maximum value in all the processes in which they participate.
- Dragados Offshore adopts the preventive measures established in the current legislation of each country and assumes the commitment that all the employees who have to perform an occupational task in its installations and work centres do so in the maximum conditions of health and safety.
- Access to and presence in the installations and work centres is prohibited to all employees, shareholders, contractors, clients and visitors who may be under the effects of alcohol, drugs or hallucinogenic substances, and it is likewise prohibited to ingest and/or consume them during the working day.
- All employees must comply with the HSE Golden Rules, collaborate in their dissemination and lead by example.
- All employees must be aware of the risks involved and that all accidents and incidents are avoidable through appropriate preventive action.
- Dragados Offshore undertakes to analyse the proposals for improvement made by employees that involve the efficient elimination or minimisation of risks to the health and safety of people.
- All Dragados Offshore employees must report any accident, incident, near miss, unsafe condition or act that has caused or has the potential to cause harm to people, the environment or facilities.
- Dragados Offshore undertakes to conduct its activities in a manner that minimises negative environmental impacts, and it assumes the commitment of efficient energy use in its installations and activities with the purpose of preserving natural resources, reducing atmospheric emissions and contributing to mitigating the effects of climate change.
- All employees must supply truthful, complete, comprehensible and punctual information concerning the activities related with their work. Under no circumstances will they knowingly provide incorrect, inexact or imprecise information which may induce error on the part of the recipient. In particular, the reliability and accuracy of the financial information which, in accordance with the applicable legal provisions, is publicly disclosed to the market shall be ensured. In particular, the available accounting policies, control systems and supervisory mechanisms shall be applied so that the relevant information is identified, prepared and communicated in a timely and appropriate manner.
- The employees of Dragados Offshore must avoid any situations which may give rise to a conflict between personal interests and those of the Company, in such a manner that they will abstain from representing it and intervening in or influencing the decision-making process in any situation in which, directly or

indirectly, they themselves or any persons associated with them may have a personal interest. They must always act in compliance with their responsibilities, with a spirit of loyalty and in defence of the interests of Dragados Offshore.

- The employees will not use the resources placed at their disposal by Dragados Offshore for the performance of any other professional activities, for any personal or extra-professional uses and/or for the performance of any activities not directly related with the Company's interests.
- The employees of Dragados Offshore will not remove, or deliberately permit third parties to remove, the said resources or any goods, effects and other assets of any type which have been entrusted to them or to which they have access.
- In regard to IT applications and devices, all the employees undertake to make correct use of those which have been delivered to them. In particular, they must not: (i) compromise the functionality and protection of the IT systems and communications; and (ii) send threatening or insulting e-mail messages or use improper language.
- All the employees are obliged to maintain the reserve and confidentiality of any sensitive information which they may access as a consequence of the performance of their professional activity.
- Likewise, they must not make any fraudulent use of the said information and will avoid benefiting personally from any lucrative opportunity of which they may become aware as a consequence of the performance of their tasks.
- The employees of Dragados Offshore, on the grounds of the position they occupy, may not accept gifts, attentions, services or any other type of favour from any person or entity which may affect their objectivity or influence a commercial, professional or administrative relationship.
- The employees of Dragados Offshore may not offer, directly or indirectly, gifts, services or any other type of favour to clients, suppliers, shareholders or any other person or entity who maintains or may maintain relationships with the company with the object of unlawfully influencing the said relationships.
- Permitted gifts or attentions will be considered to be those which comply with the criteria established in the Corporate Compliance Program (Procedure 01D-00-22-005).
- Any gifts received which do not comply with the above conditions and therefore are not permitted must be declined or returned. In all cases, when an employee has any doubt about the reasonability or acceptability of a gift or invitation, he/she must report it in writing to his/her hierarchical superiors-
- Whenever the employees maintain a relationship in their professional sphere with contractors, clients or suppliers, they may not obtain in any private purchases which they make from them any discounts or more advantageous conditions in favour of themselves or third persons which exceed the general conditions offered to the rest of the employees.
- The selection processes of suppliers, contractors and collaborating companies will be conducted with impartiality and objectivity, and consequently the employees will apply criteria of quality and costs in the said processes, avoiding any conflict of interest or favouritism in their choice.
- Dragados Offshore declares itself contrary to influencing the will of persons outside the Company in order to obtain a benefit or advantage through the use of unethical practices. Consequently, the employees of Dragados Offshore may not make or offer, directly or indirectly, any payment in cash or in kind or any other benefit to any natural or corporate person with the purpose that the latter will abuse their influence, real or apparent, to obtain from any authority or public or private entity any business transaction or any other advantage.
- Dragados Offshore and its employees will observe the rules on personal data protection established by the laws and international conventions and, as the case may be, the internal regulations, and to that purpose they will not collect, process, store, conserve, communicate or use personal data in any manner which breaches the said rules, and they will respect the legitimate rights of the owners of such data.

All these guidelines of behaviour are detailed in the Crime Prevention Plan of Dragados Offshore.

## CCO

Dragados Offshore has designated a Corporate Compliance Officer in accordance with the principles of independence with capacity and authority to supervise, monitor and control the effective implementation of the Corporate Compliance Program.

So, the CCO is responsible to ensure compliance with the rules and apply the procedures that guarantee that all issues contained in the Corporate Compliance Program are effective, achieves in an efficient way the prevention of anti-bribery, the commission of crimes and guarantee the adequate fulfillment of the legal requirements inherent to DOSA activity.

The CCO has the following functions;

- To promote the knowledge of this Rule on Ethics and Behaviour and the Corporate Compliance Program throughout the organisation.
- To advise on the interpretation and application of the Rules on Ethics and Behaviour and the Corporate Compliance Program.
- To propose control actions and mechanisms which will foster, supervise and, as the case may be, assist their compliance.
- To ensure that all the employees can report to it any possible breaches of the Rules on Ethics and Behaviour and the Corporate Compliance Program in a totally confidential manner.
- To decide or to propose the decision, if applicable under the principle of the presumption of innocence, of any communications of breaches which it may consider pertinent, reporting to the Human Resources Department any breaches in order for the pertinent measures to be adopted.
- To ensure that no reprisal whatsoever is committed against any employees or third parties who report, in good faith, suspected non-compliances with the Rules on Ethics and Behaviour and the Corporate Compliance Program.
- To propose any modifications and developments of the Rules on Ethics and Behaviour and the Corporate Compliance Program which it may consider appropriate.

## COMMUNICATION CHANNELS

- Dragados Offshore has a platform accessible both to Dragados Offshore employees and to third parties, through the web address <https://cobrais.integrityline.com/> , which allows the reporting of possible breaches or violations of the Corporate Compliance Programme and the Rules on Ethics and Behaviour.
- Dragados Offshore also has another communication channel accessible to all employees of Dragados Offshore and third parties, via the e-mail address [infocompliance@dragadosoffshore.es](mailto:infocompliance@dragadosoffshore.es), which makes it possible to submit any doubts about the Corporate Compliance Program and the Rules on Ethics and Behaviour.
- The CCO shall have access to the above mentioned e-mail addresses, treating all communications received confidentially.

- Anyone wishing to send a communication within the framework of these rules is requested to make a correct prior evaluation of the importance of the matters they wish to raise.

Puerto Real, April 2025

