TECNICAS REUNIDAS

POLICY FOR THE DEVELOPMENT AND ACCEPTABLE USE OF ARTIFICIAL INTELLIGENCE TOOLS ("AIT")

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1. <u>INTRODUCTION</u>

The Board of Directors of Técnicas Reunidas, S.A. ("**Técnicas Reunidas**" or the "**Company**"), as a listed company, is legally attributed the non-delegable power to determine the general policies and strategies of the Company and of the Group of which it is the parent company ("**TR Group**" or "**Group**"), a power that is also included in the Regulations of the Board of Directors .

This *Policy for the Development and Acceptable Use of Artificial Intelligence Tools ("AIT") (* the "**Policy**") embodies the commitment of Técnicas Reunidas and its Group to develop and use artificial intelligence ("**AI**") in a responsible, transparent, safe and reliable manner, aligning its practices with the applicable regulations, as well as with its corporate values. In this regard, Técnicas Reunidas is committed to leading the TR Group in the development and responsible use of artificial intelligence, so that its applications generate sustainable benefits and are aligned with the highest ethical and legal standards.

Likewise, this Policy is integrated into the security strategy pursued by the TR Group, with the aim that the use of AI Systems responds to the respect of the right of all stakeholders to the safeguard of the highest standards of security and privacy, taking into account the activities and structure of the TR Group and, in particular, its presence in critical sectors related to the development of sustainable infrastructures.

In accordance with the aforementioned objectives, the Board of Directors of Técnicas Reunidas has approved this Policy at the proposal of the Audit and Control Committee, which applies to the TR Group and is integrated into the Company's Governance System.

2. <u>DEFINITIONS</u>

For the purposes of this Policy, the following definitions shall apply:

- **Information Security, Privacy and Artificial Intelligence Committee** : interdisciplinary committee with responsibilities for overseeing and regulating the use of AI within the TR Group, with the aim of ensuring that the implementation of AI is aligned with the values, policies and regulations that apply to the TR Group in the different jurisdictions in which it operates, while maximizing its innovative potential in an ethical and responsible manner.

- **Personal Data**: any information about an identified or identifiable natural person. This includes any data that, directly or indirectly, can be used to identify an individual, such as names, photographs, email addresses, bank details, social network information, location, medical information or computer IP address, among others. Personal Data are protected by various legislations and appropriate practices for their collection, processing and storage must be followed in order to respect the privacy rights of the individuals involved.

- **Chief Systems, Security and Communications Officer (CIO)** : member of the Information Security, Privacy and Artificial Intelligence Committee in his capacity as Chief Systems, Security and Communications Officer, and responsible for the security of Information Systems and Networks.

- **Artificial Intelligence Tool (AIT)**: a machine-based system designed to operate with varying levels of autonomy, that can exhibit post-deployment adaptability and that, for implicit or explicit objectives, infers from the input information it receives how to generate output information, such as predictions, content, recommendations or decisions, that can influence physical or virtual environments. To do so, it emulates human skills, such as learning, reasoning and problem solving, through algorithms and large volumes of data. This includes, but is not limited to, machine learning, natural language processing, expert systems and neural networks.

- **Corporate AIT**: those AITs that have been validated and approved for occupational use by the Information Security, Privacy and Artificial Intelligence Committee.

- **AITs for Personal Use**: those AITs that have not gone through a validation process and have not been approved by the Information Security, Privacy and Artificial Intelligence Committee, and may eventually be used on a personal basis by Users and Professionals with an impact on their professional activity.

- **Inputs**: data, contents or information that are introduced into an AIT for training and processing. It may include text, images, numbers or any other type of information that AIT may use. The sources accessed by AITs may be undetermined or unknown to the User, depending on the User's own configuration.

- **Artificial Intelligence (AI)**: branch of computer science that allows machines to perceive, learn and act in a similar way to a human being. This includes technologies such as machine learning and natural language processing. It is used to optimize processes, improve decisions and increase productivity in companies.

- **Outputs**: results or information generated by an AI system after processing the Inputs, which may take various forms, such as text, graphics, decisions or recommendations, depending on the AI function employed.

- **AIT Use Procedures**: rules and guidelines that develop this Policy approved by the Information Security, Privacy and Artificial Intelligence Committee, which regulate the use of AIT and its specific risks in TR Group companies.

- **Professional**: members of the administrative bodies, managers, employees, collaborators, trainees and interns, regardless of the legal status of their employment or service relationship, their hierarchical level, their geographical or

functional location and the TR Group company for which they provide their services.

- **Artificial Intelligence Regulation (AIR)**: Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonized rules in the field of artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828, and/or the rules constantly replacing or developing it.

- **Person(s) in charge**: directors, middle management or any other person with responsibility for making decisions about the use of AIT.

- **Bias in AI**: any systematic trend or skew that occurs in the results generated by an AIT, which may be based on biased data, incorrect assumptions, or biased algorithms. This Bias can result in unfair or inaccurate decisions when applied to different groups of people or situations.

- **AI Transparency**: degree to which the processes and decisions made by an AI are clear and understandable and explainable to Users and other interested parties. This is essential to build trust and enable accountability in case of wrong decisions or unintended consequences.

- **Data processing**: any operation or set of operations performed on Personal Data, or sets of such, whether by automated processes or not, such as collection, recording, organization, structuring, storage, adaptation or modification, extraction, consultation, use, communication by transmission, dissemination or any other form of enabling access, matching or interconnection, limitation, erasure or destruction.

- **Traceability**: the ability to track and document how an AI arrives at a specific conclusion or generates certain results. This includes understanding and documenting the input data, algorithms, processes and any other factors that influence the results. Traceability is crucial to ensure transparency and accountability in the use of AI.

- **User**: any person linked to a TR Group company by a civil or commercial relationship, as well as clients, suppliers, subcontractors, consultants or any other person or entity authorized to use, safeguard or access the Corporate AITs.

Except as otherwise expressly provided in any section of this Policy, definitions in the singular include the plural and vice versa.

3. TR GROUP ROLE ACCORDING TO AIR

The use and development of AIT within the TR Group entails its consideration, for the purposes of the AIR, as a user or, where appropriate, as the person responsible for the deployment and even as an AI provider.

Therefore, the TR Group will become responsible for compliance with the obligations required by this regulation, as well as any other applicable legislation - current or future - regarding Artificial Intelligence.

In accordance with the provisions of the AIR, the consideration of user will be held in those cases in which the TR Group, in the development of its usual activity, makes use of AIT for its own purposes.

Likewise, TR Group companies will be considered to be responsible for deployment when (i) they use AIT for internal corporate purposes or (ii) they make available to their own clients and users one or more AITs developed by a third party. This provision must be made in the context of the TR Group's own service offering.

Finally, under certain circumstances, Group companies may be considered AIT providers when they (i) develop AITs for internal corporate use; (ii) introduce an AIT into the market under their name or trademark and make it available to their customers and users; (iii) modify the intended purpose of an AIT; or (iv) make a substantial modification to the AIT provided by a third party.

4. <u>**PURPOSE AND SCOPE**</u>

The purpose of this Policy is to ensure that the use of AI in the TR Group is conducted in an ethical and responsible manner, promoting sustainability, innovation and safety. The aim is to ensure that all AI applications comply with current legal regulations and respect the rights and privacy of all stakeholders.

In accordance with the above, the Policy aims to inform, manage and ensure the proper, responsible and ethical use of AITs by Professionals and Users, complying with applicable laws and regulations, within the framework of respect for the values and principles of the TR Group.

This Policy applies to all divisions and subsidiaries that are part of the TR Group, as well as to suppliers and partners that develop AI for the TR Group.

Notwithstanding the provisions of the preceding paragraph, in those investee companies in which this Policy is not applicable, Técnicas Reunidas will promote as far as possible, through its representatives on its administrative bodies, the alignment of its own policies with those of Técnicas Reunidas, within the framework, in all cases, of respect for the decision-making autonomy of the investee companies.

In addition, this Policy shall also be applicable, as appropriate, to consortia, joint ventures and other equivalent associations, whether domestic or foreign, when any of

the companies that make up the TR Group have control of their management and always within the legally established limits.

5. __GENERAL PRINCIPLES OF ACTION__

The TR Group is committed to the ethical and responsible use of AITs. In this regard, in accordance with the "Artificial Intelligence Ethical Principles" approved by TR in 2023, TR Group will maintain the highest ethical standard for the procurement, use and development of AITs, ensuring that all AITs employed by TR Group and their uses comply with TR Group's ethical principles.

Likewise, it is the responsibility of TR Group Managers to assess the real need of their team members to have and use AIT for the development of their professional functions.

In the development of the aforementioned Artificial Intelligence Ethical Principles, the TR Group will be guided by the following principles of action:

I.   **Transparency and explainability**: every AI must be transparent and its decisions must be explainable to stakeholders. Users should be able to understand how and why automated decisions are made. In particular, Users or Professionals will be informed when they are communicating with or interacting with AI-powered systems.

In the same vein, it must be ensured that there is a holistic understanding of the logic underlying the conclusions drawn by AI-based systems or their algorithms. This also applies when third-party technology is used.

II.   **Security and Reliability**: the AI must be secure and reliable, minimizing potential risks and guaranteeing the integrity of the Personal Data and IT systems of TR Group. In this sense, AITs must function reliably, according to the purpose for which they are designed. It is critical that the results of data-driven systems do not inadvertently lead to decisions that may affect any group or individual in unintended ways. Reliability requires algorithms to be safe, reliable, resilient and robust in resolving errors or inconsistencies throughout their life cycle.

Meanwhile, technical soundness is a fundamental requirement for configuring robust AI systems that are developed with a risk prevention approach, behaving as expected by applying the principle of security and compliance from the design stage. Thus, Grupo TR will have physical and logical security systems and mechanisms in place to protect the AITs and its algorithms against any alteration, misuse or unauthorized access, guaranteeing the integrity of the data stored or transmitted through it.

The level of security measures will be determined based on the criticality of the referred AIT systems, as well as the impact on the End User. Where the development or an AIT can be expected to involve particularly high risks, additional safety measures will be developed.

III. **Privacy and Data Protection**: the privacy of Personal Data must be respected and its protection must be guaranteed in all AI applications, complying with all applicable Data Protection regulations.

IV. **Ethics and Responsibility**: the development and use of AI must be aligned with the ethical values of the Company and its Group, avoiding any form of discrimination or Bias, and promoting equity and fairness. Likewise, AIT must be developed and used taking into account all human capabilities, competencies and needs, ensuring their accessibility.

V. **Innovation and Sustainability**: AI's strategy must promote innovation and contribute to sustainable development, generating long-term value for the Group and society.

VI. **Respect for human autonomy**: in the development, acquisition or use of AIT, respect for people's freedom and autonomy shall be guaranteed, ensuring human supervision and control over AITs work processes.

VII. **Respect for the intellectual property of third parties**: the use of AIT must be carried out with full respect for the intellectual property of third parties, avoiding the use of Inputs or Outputs that infringe the rights of third parties or may incite their infringement.

VIII. **Development of sustainable and non-discriminatory algorithms**: algorithms must be designed and trained with diverse and representative data to avoid biases and ensure fair and equitable results.

In this sense, the algorithms and AITs used will drive and promote compliance with the principles of equal opportunity, diversity, promotion of inclusion and sustainability, producing fair results and trying to avoid Bias and discriminatory impacts in their design, development or application.

IX. **Evaluation and monitoring**: Ongoing AIT evaluation and monitoring procedures should be established to ensure proper functioning and compliance with this Policy. In particular, in those automated processes in which AIT and/or algorithms are used, the TR Group undertakes to prevent them from containing Transparency and/or Traceability limitations that prevent their objective verification through auditing processes.

This implies transferring the Traceability of decisions throughout the algorithm's life cycle using different tools that document the model data, the modeling techniques used, as well as the artifacts created for putting it into production.

X. **Training**: Professionals must receive adequate training on the use and development of AIT, as well as on the ethical and legal principles associated with it.

6. CORPORATE AITs AND AITs FOR PERSONAL USE

6.1. CORPORATE AITs

The Corporate AITs will be approved by the Information Security, Privacy and Artificial Intelligence Committee and will be provided by Técnicas Reunidas for professional use by the Group's Professionals and Users, in accordance with this Policy.

The Information Security, Privacy and Artificial Intelligence Committee shall keep published an updated list of AITs that have been approved for corporate use in accordance with the principles and guidelines provided in this Policy.

The use of Corporate AITs must only be carried out on a device approved by TR Group, prohibiting the personal and private use of Corporate AITs.

6.1.1. Procedure for the identification and approval of Corporate AITs

(A)   AIT selection criteria

The selection, validation and approval of AITs is the responsibility of the Information Security, Privacy and Artificial Intelligence Committee. The procedure in this respect will be based on a series of criteria that reflect respect for the applicable regulations, this Policy, ethical principles and the strategic interests of the TR Group.

The objective is to ensure that the AITs used by the TR Group are safe, legal, transparent and aligned with the Group's mission and values.

(B)   Decision of the Information Security, Privacy and Artificial Intelligence Committee

The Information Security, Privacy and Artificial Intelligence Committee will communicate to the Professionals and affected Users the decision taken on the AITs proposals submitted by the Professionals, ensuring Transparency and understanding of the decision making process.

Likewise, the Information Security, Privacy and Artificial Intelligence Committee will keep and update a register of the different authorized Corporate AITs.

(C)   Disclosure of approved AITs

The Information Security, Privacy and Artificial Intelligence Committee will be responsible for regularly informing all affected Professionals and Users about the new AITs that have been validated and approved, as well as their conditions of use.

6.1.2. Risks associated with the use of Corporate AITs

Without prejudice to the analysis and validation procedure of the Corporate AITs, it is essential that, in accordance with this Policy, as well as with the recommendations and warnings of use prepared by the Information Security, Privacy and Artificial Intelligence Committee, all Professionals and Users of the Corporate AITs understand and respect the conditions of use of the AITs, being fully aware of the potential risks that their use may cause.

Specific risks arising from the use of certain AITs in relation to AIR, intellectual property, industrial property, Privacy and Data Protection, cybersecurity, trade secret and competition at the TR Group level will be specifically developed and addressed in the AIT Usage Procedures.

Any User who doubts about the legality, appropriateness or ethics of a certain Output generated by an AIT, must inform the corresponding Responsible, or the Information Security, Privacy and Artificial Intelligence Committee, before using that Output as work material or content of the TR Group.

6.2. AIT FOR PERSONAL USE

In connection with AITs for Personal Use, the Practitioner or User shall require approval by the Information Security, Privacy and Artificial Intelligence Committee of the Company to use the results obtained personally in his or her professional activity.

The TR Group is not responsible, in any case, for the use made of the AITs for Personal Use or the content of the same as long as they have not been previously validated and approved by Técnicas Reunidas.

The AITs Use Procedures shall regulate and develop, as appropriate, the duties of Professionals and Users in relation to the use of these AITs for Personal Use, as well as the risks associated with them.

7. GOVERNANCE

The governance of AI and AITs used in the TR Group is essential both to take advantage of the benefits it can bring to the TR Group, and to manage and mitigate potential risks, and this Policy is a fundamental tool for the proper management and governance of AIT.

7.1. THE BOARD OF DIRECTORS AND ITS COMMITTEES

The Board of Directors of Técnicas Reunidas is responsible for establishing the strategy and management guidelines of the TR Group regarding the development and responsible use of AI, through this Policy and, where appropriate, other corporate rules to develop it.

In turn, the Audit and Control Committee is responsible for overseeing the implementation and development of this Policy and the measures adopted in application thereof, as well as reviewing and, if necessary, proposing to the Board of Directors the updating of this Policy.

Likewise, the Audit and Control Committee is responsible for supervising the effectiveness of the control and risk management systems in the area of Artificial Intelligence of the Company and its Group.

In order to exercise its supervisory functions, the Audit and Control Committee shall periodically receive from the Information Security, Privacy and Artificial Intelligence

Committee, through the Chief Systems, Security and Communications Officer, information on its management.

7.2. THE INFORMATION SECURITY, PRIVACY AND ARTIFICIAL INTELLIGENCE COMMITTEE

There shall be an Information Security, Privacy and Artificial Intelligence Committee that shall act as a support body to the Chief Systems, Security and Communications Officer for the development of its functions. The latter shall be responsible for appointing the members of the Information Security, Privacy and Artificial Intelligence Committee.

Without prejudice to any other functions attributed to it, the Committee shall be responsible for the following specific AI governance functions:

• Review Técnicas Reunidas' AI Policy and guidelines, ensuring that they comply with applicable regulations and the ethical principles of Técnicas Reunidas and the TR Group, as well as with the sector's best practices. In this regard, when it deems it appropriate, it may submit proposals for modification of this Policy to the Audit and Control Committee for subsequent approval by the Board of Directors.

• Oversee the use of AI in the TR Group, including validation and approval of new AITs, as well as responsibility for reporting on new Corporate AITs.

• Identify and assess the risks associated with the use of AI, and develop strategies to mitigate them, as well as monitor the main risks assumed by the organization and establish the main safety indicators in this regard.

• Regularly inform Senior Management and the different areas regarding the security and control measures adopted, recommending possible actions in this regard.

• Coordinate AI security incident management processes, promoting periodic audits to verify compliance with applicable regulations.

• Promote Transparency and explainability and understandability of AI in the TR Group, including oversight of AI audits and communication of AI practices to Users.

• Ensure that measures are taken to minimize Biases in algorithms and datasets, ensuring fairness of decisions made by AI.

• Promote the training and development of AI-related skills among TR Group Professionals.

• Approve the internal procedures, standards or protocols that may be appropriate for the development and implementation of this Policy in Técnicas Reunidas and at TR Group level.

- Disclose approved AITs, as well as maintain records of Corporate AITs, as set forth in this Policy.

- To ensure that the TR Group has the human and material resources necessary to carry out the functions entrusted to it.

8. <u>MONITORING, INTERPRETATION AND REVIEW</u>

8.1. MONITORING

Compliance with this Policy will be overseen by the Information Security, Privacy and Artificial Intelligence Committee. Periodic audit and review mechanisms will be established to ensure that all AITs comply with the established standards.

In the event of any problem, or detection of an incident that may affect the operation or security of the information systems, the Information Security, Privacy and Artificial Intelligence Committee must be immediately notified through the channels provided for this purpose and which will be determined in the Procedures.

It is the responsibility of all Users and Professionals to read and understand the contents of this Policy, as well as to observe and comply with its guidelines, principles and processes in the development of their work, to the extent that understanding and adherence to the definitions and principles set forth in the Policy is fundamental to ensure an effective and ethical use of Corporate AITs.

Failure to comply with this Policy may entail legal liabilities of various kinds as provided for in current legislation, entitling the Company, if deemed necessary, to initiate the appropriate legal action.

8.2. INTERPRETATION

The contact body for any doubts and/or queries regarding the interpretation and execution of this Policy shall be the Information Security, Privacy and Artificial Intelligence Committee, which may be contacted through the channels provided for this purpose.

8.3. REVIEW AND UPDATE

This Policy will be reviewed and updated periodically to adapt to technological advances and regulatory, organizational, technical and process changes of the TR Group, as well as to incorporate identified best practices in the use of AI.

The modification and/or updating of this Policy will be approved by the Board of Directors of Técnicas Reunidas, following a report from the Audit and Control Committee, and will be disseminated to Professionals and Users through the usual channels.

9. <u>POLICY DISSEMINATION</u>

This Policy will be published on the Company's corporate website with the consequent knowledge and assumption of its full content by the Professionals and Users.

Notwithstanding the above, Técnicas Reunidas will carry out communication, training and awareness-raising actions for the understanding and implementation of this Policy, as well as its updates.

In any case, it is recommended to periodically access the contents of this Policy through the available channels for a better understanding of the same, taking into account that ignorance of all or part of its contents does not exempt from its compliance.

10. **<u>ENTRY INTO FORCE</u>**

This Policy was approved by the Board of Directors of Técnicas Reunidas at its meeting held on April 10, 2025, and will come into force as of its publication on the Company's corporate website on April 15, 2025.