INTEGRITY AND COMPLIANCE PROGRAM

03.2026

Version ME 1.8 (2026)

MOTA-ENGIL

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MOTA-ENGIL

Tone from the Top

“Tone from the Top”

Mota-Engil’s integrity path and consciousness of the company's role in improving the conditions of the communities where it operates, lasts since the incorporation for more than the 78 years ago.

Therefore, being aware of its role in society, the Group has been continuously developing its Integrity and Compliance Program1, supported in the Mota-Engil's Code of Ethics and Business Conduct, in the internal cross-cutting Policies and Procedures, a strengthened governance model and a program of continuous improvement and training/awareness covering the Group and all its stakeholders.

This Program challenges us all to adhere to integrity and sustainable behaviours in full compliance with its internal regulations and with the most demanding legal and ethical framework in each market where we operate.

The Integrity and Ethics challenge is even more demanding because the Group operates in multiple businesses, in multiple geographies and cultures, and with a large number of employees, partners, suppliers, public and private customers, shareholders and other stakeholders.

In short, we must comply with the laws, rules, and regulations, but also act with a high sense of responsibility and business ethics in order to continue writing the Group's success story, always supported by values of integrity, social responsibility, and sustainability.

These values must guide our individual daily conduct, so that in this joint commitment we can do justice to the motto "We are all responsible for Integrity and Compliance!"

Carlos Mota Santos
Chairman of the Board of Directors and CEO

[1] Designation of Mota-Engil Group's Regulatory Compliance Program, in compliance with the obligations established by the Portuguese Decree-Law no. 109-E/2021

Mota-Engil Ethics Commitment

The Group's Code of Ethics and Business Conduct sets out Mota-Engil's core values, which are based on our business ethics and our commitment to integrity.

This is the culture of Mota-Engil Group that we promote every day:

- Ethical behaviors in all our actions;
- Exemplary conduct, complying with the laws in all countries where we operate and always faithful to the internal rules of the Group and our companies;
- An attitude of respect and recognition for different ways of working, as well as lifestyle and cultural differences;
- Environmental protection and support to local communities.

MOTA-ENGIL

Continuous Improvment

Objectives of the Program

Program Timeline

2009 - 2016

- Whistleblowing Procedure (v1)
- Code of Ethics and Business Conduct (v1)
- Anticorruption and Bribery Policy (v1)
- Whistleblowing Procedure (v2)

2017 - 2018

- Compliance Procedures Published (v1)
- Code of Ethics and Business Conduct (v2)
- Anticorruption and Bribery Policy (v2)
- Cash Procedure (v1)
- Compliance function established
- Chief Compliance Officer appointed

2019 - 2020

- 3PP Procedure (v2)
- Gifts Procedure (v2)
- Donations Procedure (v2)
- Code of Ethics and Business Conduct (v3)
- ABC, AML CTF Policy (v3)
- Whistleblowing Procedure (v4)
- ABC, AML, CTF Policy (v4)
- Gifts Procedure (v3)

2021 - 2022

- Conflicts of Interest Procedure (v1)
- Fair Competition Policy (v1)
- Related Party Transactions Policy (v1)
- Anti-Harassment & Discrimination Policy (v1)
- Related Party Transactions Policy (v2)
- ABC, AML, CTF Policy (v5)
- Gifts Procedure (v5)
- Prevention of Corruption Plan (v1)

2023 - 2024

- Whistleblowing and Non-Retaliation Policy (v1)
- Code of Ethics and Business Conduct (v4)
- Corporate social Responsibility and Donations Procedure(v3)
- Conflicts of Interest Procedure (v2)
- Organizational Conflicts of Interest Procedure (v1)
- Supplier Code of Ethics and Conduct (v1)
- 3PP Procedure (v4)
- Human Rights Policy (v1)

2025

- Anti-Harassment & Discrimination Policy (v2)
- Erratum to the 2023 version of the Corporate social Responsibility and Donations Procedure
- Toolkits and Practical Guides
- Publication SO/ME/031/2025 regarding the Organizational and Governance Model of the Group's Compliance Function
- Community Policy (v1)

Program Objectives

Integrity and Compliance Program Objectives

- Comply with the obligations established by legal diplomas, rules and regulations;
- Prevent financial and reputational damage to Mota-Engil;
- Identify problems in advance;
- Detect illegal acts in other organizations;
- Fortify company's reputation;
- Enhance employee awareness;
- Get higher trust from Mota-Engil Stakeholders.

Compliance as a Competitive Advantage

The Value of Compliance

- Beyond financial penalties, a compliance failure can wreak havoc on an organization's reputation and customer relationships and negatively impact growth and profitability targets for the foreseeable future;
- Compliance is a necessary business obligation and its importance – and complexity – will only continue to grow;
- Our job is to mitigate the risk to the organization, but not in a way that hampers the organization's ability to function as intended, be innovative and make money;
- Risk is rooted in behavior, that's why alignment with the business is so critical to cultivate a culture of compliance built around ethical behavior. Doing this well, makes the business stronger and can become a distinct competitive advantage.

International Compliance Certification

- Mota-Engil Peru obtained, in 2025, the certification of its Compliance Management System according to the ISO 37301:2021 standard, granted by AENOR, following the successful completion of the audit carried out in November 2024;

- This internationally recognized certification confirms that the Compliance System in the Peru operation is implemented and maintained in accordance with the highest global standards of compliance, integrity, and internal control;

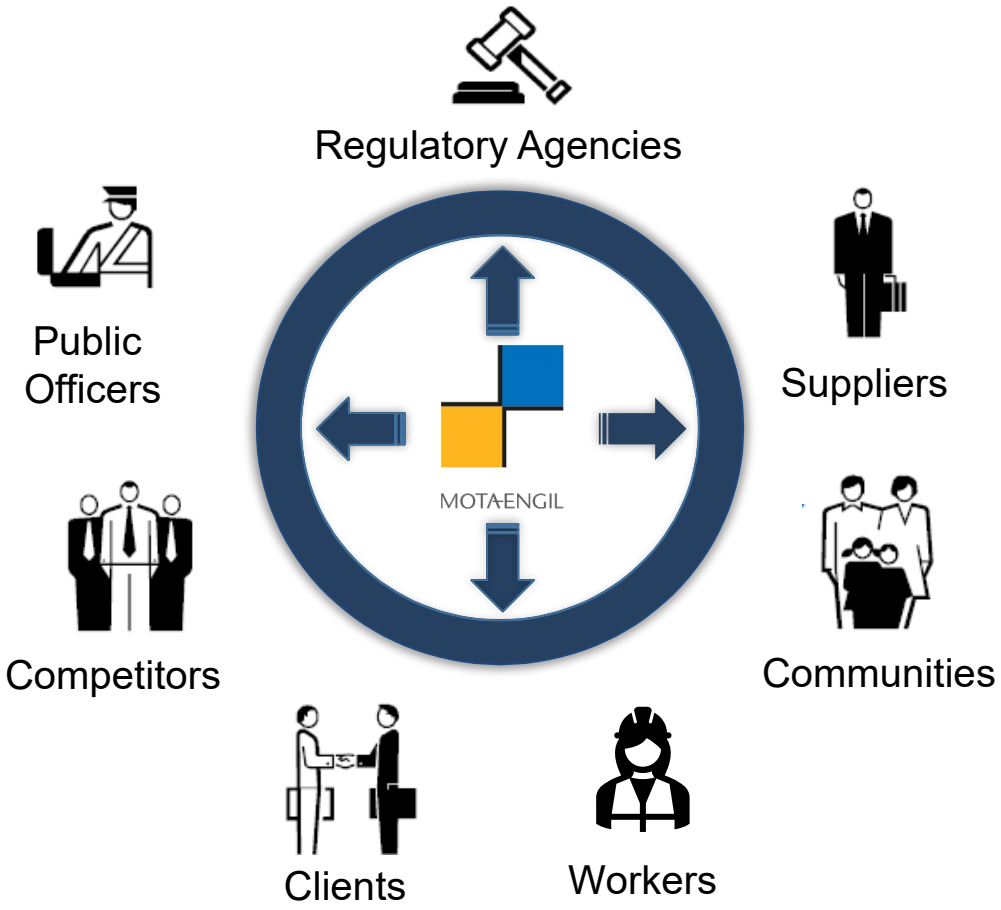
- The ISO 37301 certification, valid until February 2028, demonstrates that Mota-Engil Peru has a solid and mature system for managing legal, regulatory, and ethical obligations, strengthening Mota-Engil Group's positioning as an international benchmark in integrity and good governance.

A Risk Focused Global Program

Compliance Risk Prevention Plan[2]

- The Risk Prevention Plan (RPP) is designed and for continuous improvement based on a risk approach by identifying, classifying, preventing and mitigating the most critical risks that the organization is exposed to;
- The Risk Management Process considers the probability of occurrence and the foreseeable impact of each situation, as well as the different activities and location of the organization;
- The RPP considers the complexity of the relations with interested parties and how different stakeholders imply different risks.

Relations with Interested Parties



[2] This includes risks of corruption and related infractions.

A Risk Focused Global Program

Compliance Risk Prevention Plan

Other Considerations

Corruption and Related Infractions

- Gifts and hospitalities;
- Donations and sponsorships;
- Cash payments;
- Business relationships with third parties;
- Conflict of Interest.

Anti-Competitive Practices

- Share of information with competitors;
- Participation in industry association meetings;
- Relationship and agreements with competitors, clients or suppliers;
- Collusion risk with competitors.

Reporting Misconduct

- Effective and trusted mechanism;
- Fear of retaliation;
- Complaint-handling process;
- Process timely completion.

Money Laundering and Terrorism Financing

- Cash payments;
- Donations and sponsorships;
- Business relationships with third parties;
- High-risk transactions.

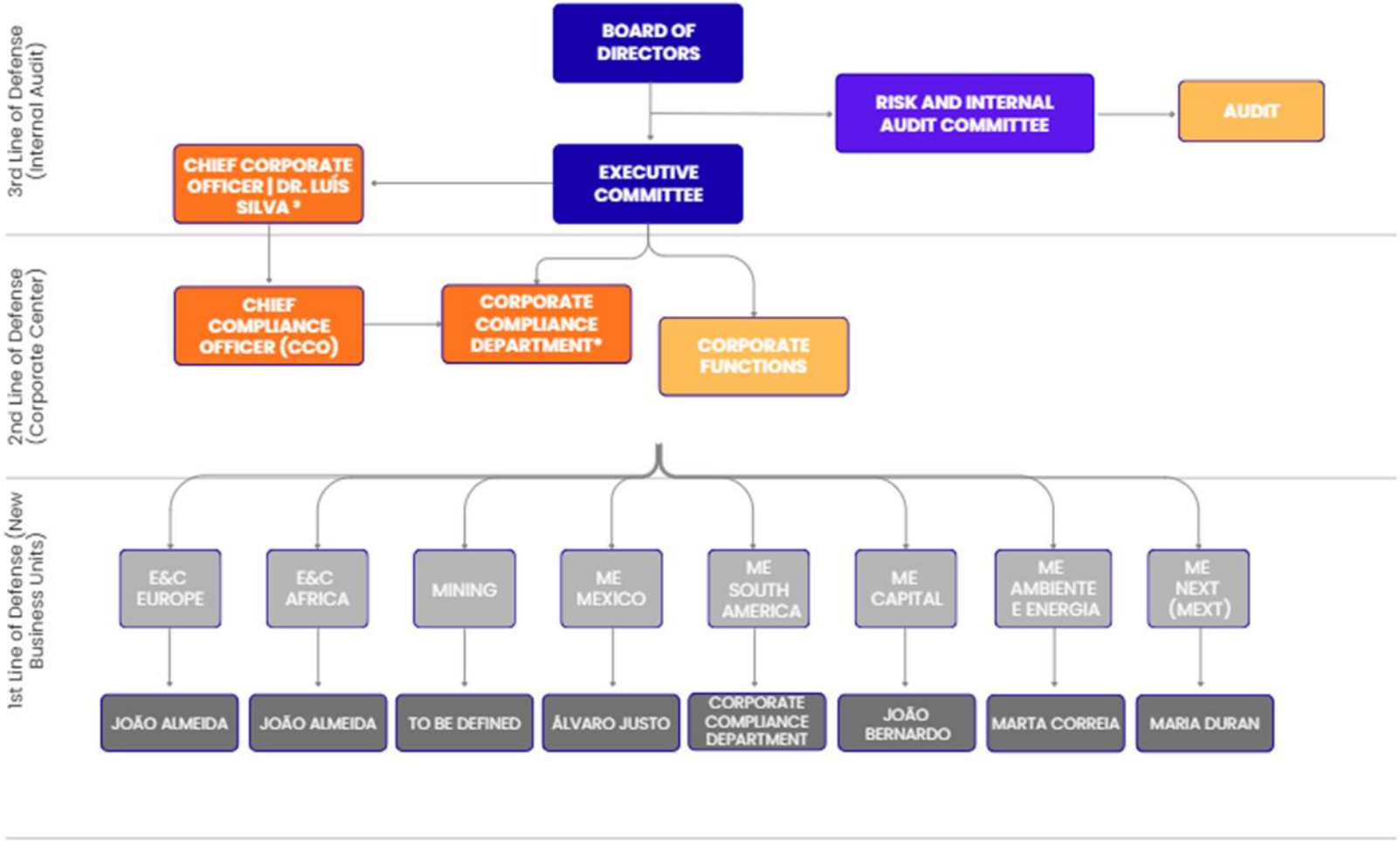
A Risk Focused Global Program

Compliance Risk Prevention Plan

Other Considerations

- Privacy and Data Protection
- Harassment and Discrimination
- Labour Relationships and Recruitment
- Human Rights
- *Tone at the Top*
- Customs and Tax Legislation
- Aspects related with Fraud and Conflict of Interests
- Social Responsibility and Communities
- Value chain and suppliers
- *ESG*

Compliance Organization and Governance Model



[3] Responsible for Regulatory Compliance appointed by the Mota-Engil Group, in compliance with the obligations established by Decree-Law 109-E/2021

*Data Privacy part of the Corporate Compliance Department since July 2025

MOTA-ENGIL

Mota-Engil Group

General Internal Standards

Mota-Engil Group General Internal Standards

Integrity and Compliance Program

Compliance Code, Policies and Procedures

A. Code of Ethics and Business Conduct;

B. Supplier Code of Ethics and Conduct;

C. Anti-Corruption and Bribery, Anti-Money Laundering and Counter Terrorism Financing Policy;

D. Fair Competition Policy;

E. Related Party Transactions Policy;

F. Anti-Harassment and Discrimination Policy;

G. Whistleblowing and Non-Retaliation Policy;

H. Human Rights Policy;

I. Community Policy.

J. Group Compliance Procedures:

- Third Party Procedure;
- Gifts and Hospitalities Procedure;
- Corporate Social Responsibility and Donations Procedure;
- Cash Procedure;
- Conflicts of Interest Procedure;
- Organizational Conflicts of Interest Procedure.

Compliance Code, Policies and Procedures

A. Code of Ethics and Business Conduct

- The Mota-Engil Code of Ethics and Business Conduct provides an overview of the Company's fundamental business values and applies to every member of Company staff, directors, consultants, contractors, and subcontractors, and also applies to Company subsidiaries worldwide;
- The Code summarizes some of the most important Company principles and policies and should be used in conjunction with local laws and regulations in evaluating behavior;
- It is mandatory all employees review the Code as they will be expected to understand and comply with the entire policy;
- Mota-Engil's Code of Ethics and Business Conduct was last updated on 18th December 2023.

Compliance Code, Policies and Procedures

B. Supplier Code of Ethics and Conduct

- The Mota-Engil Group is committed to the highest standards of ethical, legal, environmental and social responsibility. Our suppliers play a key role in realising these objectives, and sharing ethical values and sustainable practices in full compliance with the applicable laws in the markets where we operate are the cornerstones of these relationships;

- The Supplier Code of Ethics and Conduct summarizes some of the Company's most important social and environmental standards and practices, based on the Ten Principles of the United Nations Global Pact among other references;

- It is mandatory that all suppliers explicitly adhere to the Code as they are expected to understand and comply with all principles and values, in joint projects with the Group or outside it.

- Mota-Engil's Supplier Code of Ethics and Conduct was approved on 15th July 2024.

Compliance Code, Policies and Procedures

C. ABC, AML and CTF Policy

- Mota-Engil has a zero tolerance policy towards bribery, corruption, money laundering and terrorist financing prohibiting these acts in any form, whether directly or through others, anywhere in the world;
- Mota-Engil prohibits giving anything of value to public officials, either directly or indirectly (e.g. via third parties or family members), including “facilitation” or “grease” payments;
- Mota-Engil also prohibits receiving bribes in any form, and employees must report any bribery attempts or receipt of bribes;
- Mota-Engil’s ABC, AML and CTF Policy was last updated and approved on 19th December 2022.

Compliance Code, Policies and Procedures

D. Fair Competition Policy

- Mota-Engil has adopted a zero-tolerance policy towards Anti-Competitive Practices and prohibits such acts in any form, whether directly or through third parties, anywhere in the world;
- Mota-Engil prohibits any engagement in cartel and other collusive practices, including the involvement in any behavior that causes or appears to cause a restriction or limitation of competition;
- It is also prohibited to establish agreements with other companies not to hire certain candidates or to coordinate compensation policies, as well as using participation in industry or trade association events and related contacts for anti-competitive purposes;
- Mota-Engil's Fair Competition Policy was approved on 7th June 2021.

Compliance Code, Policies and Procedures

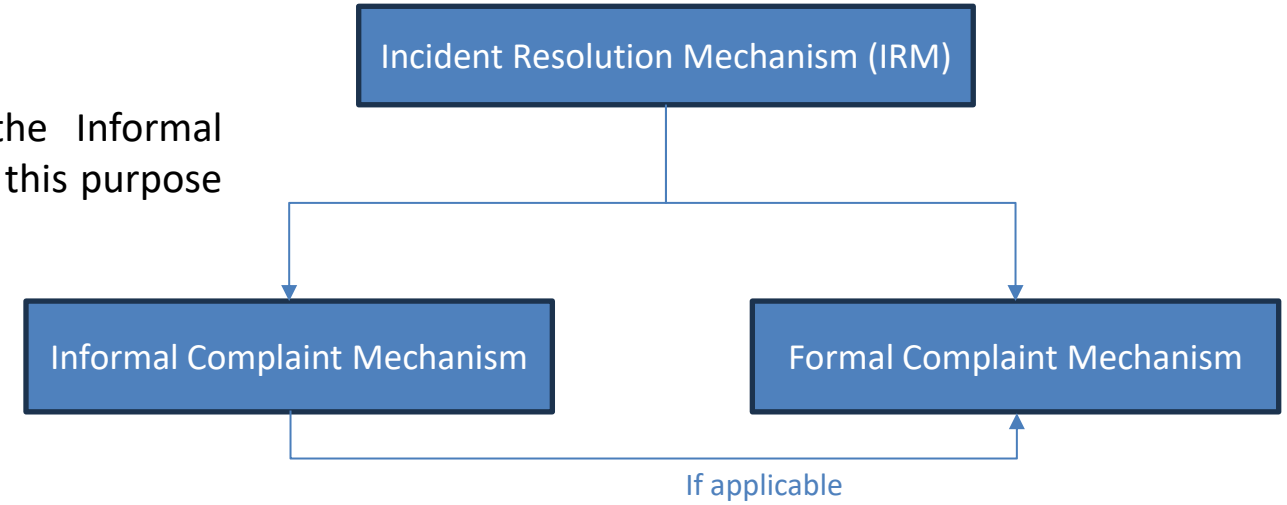
E. Related Party Transactions Policy

- A related party transaction is defined as a transaction other than a transaction in the ordinary course of business between the Group and a Related Party;
- Mota-Engil is aware that transactions with Related Parties can harm companies and their shareholders, as they can provide the Related Party with the opportunity to appropriate a portion of the value of a company;
- In any transaction with a Related Party, a series of procedural issues must be considered as a necessary safeguard for the adequate protection of the interests of companies and shareholders who are not Related Parties, including minority shareholders;
- Mota-Engil's Related Party Transactions Policy was last updated and approved on 19th December 2022.

Compliance Code, Policies and Procedures

F. Anti-Harassment and Discrimination Policy

- This Policy aims to promote a workplace free of harassment, discrimination, and intimidation, where all employees can work together with honesty, trust, and respect for differences;
- All forms of harassment and discrimination may be considered improper conduct subject to disciplinary action, including, if necessary, termination of employment;
- The Group, through the Incident Resolution Mechanism (IRM), provides informal means for employees to have their concerns and complaints resolved;
- The reporting and management of cases through the Informal Complaint Mechanism is done on a platform created for this purpose – AppME Harassment and Discrimination Incidents.



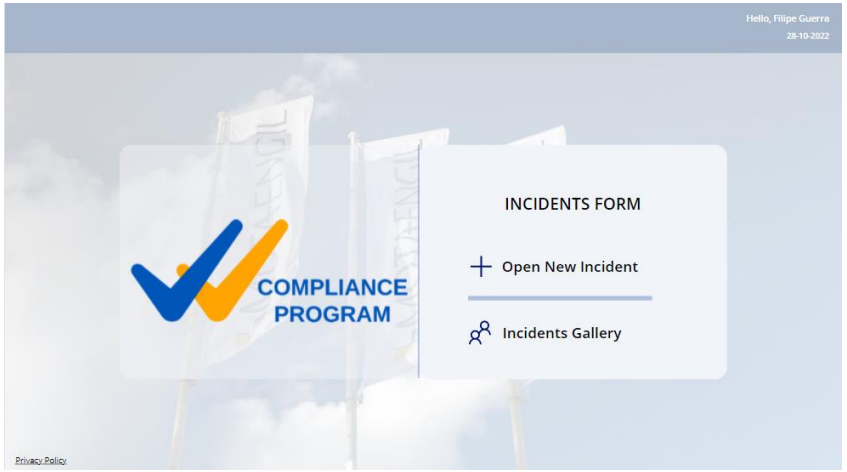
Compliance Code, Policies and Procedures

F. Anti-Harassment and Discrimination Policy

- The role of **Discrimination and Harassment Counsellor (DHC)** has been created to provide support mechanisms that enable victims of discrimination and/or harassment to communicate with the offender in an open, honest, and safe manner;

- Additionally, a **Harassment and Discrimination Committee** has been established to handle all complaints received through the **Formal Complaint Mechanism**, which is operated by the **Group Ethics Channel management team;**

- This revision of the Policy was approved on **June 16, 2025**, and the List of DHCs was also updated, as expressly communicated in **OS/ME/031/2025 dated July 10, 2025**.



Compliance Code, Policies and Procedures

G. Whistleblowing and Non-Retaliation Policy

- The Ethics Channel is available for voluntary use;
- The Corporate Compliance Department, responsible for managing the Ethics Channel, has made available Practical Guides and FAQs to support the compliance network and all users in the correct use of these mechanisms;
- Whistleblowers may report anonymously. In cases where the whistleblower chooses to reveal their identity to expedite the investigation process, Mota-Engil will ensure that the whistleblower's identity remains confidential;
- Mota-Engil will not penalize or discriminate against any employee who uses the reporting system to raise a genuine concern in good faith regarding identified irregularities;
- The Mota-Engil Policy on Reporting Irregularities and Non-Retaliation was updated and approved on June 26, 2023.

Compliance Code, Policies and Procedures

H. Human Rights Policy

- At Mota-Engil, we aspire to be an example of integrity and respect for the people and for the planet, and as such, we commit to respect internationally recognised human rights across all our activities and throughout our global value chain;

- To fulfil our commitment towards human rights, we endeavour to carry out meaningful human rights and environmental due diligence to identify and address the actual or potential adverse impacts with which we may be involved through our own activities and throughout our business relationships;

- Mota-Engil's Human Rights Policy was updated on 16 th December 2024.

Mota-Engil Group General Internal Standards

Compliance Code, Policies and Procedures

I. Community Policy

- The Community Policy sets out Mota-Engil's principles and commitments to ensure a responsible, transparent, and preventive relationship with communities affected by its projects. It defines mechanisms for consultation, participation, grievance management, and social impact prevention, aligning the Group with international human rights and sustainability standards;

- To support the implementation of this policy in the field, the Practical Guide for Project Implementation provides operational guidance to identify social risks, engage stakeholders, apply grievance mechanisms, and integrate community-related aspects throughout all phases of the project life cycle. It also includes a Good Practices Annex, which compiles concrete examples, practical guidance, and standardized recommendations to help teams consistently apply the policy's principles on the ground;

- The Community Policy was approved on 20 October 2025.

Compliance Code, Policies and Procedures

I. Community Policy - Community Liaison Officer (CLO)

- The Community Liaison Officer (CLO) is the liaison function between Mota-Engil and local communities. The CLO ensures continuous communication, active listening, and the appropriate referral of concerns, promoting trust, transparency, and a structured response to social risks;

- The CLO supports the operational implementation of the Community Policy and the Practical Guide for Project Implementation, contributing to sustainable relationships, impact mitigation, and the reinforcement of the Group's ethical and integrity commitments.

Compliance Code, Policies and Procedures

J.1 Third Party Procedure

- Mota-Engil expects that all 3P with whom it carries out business act with integrity and in compliance with the applicable laws;

- The commencement of a business relation with a 3P is preceded by a due diligence and a risk assessment process, which includes the following actions:

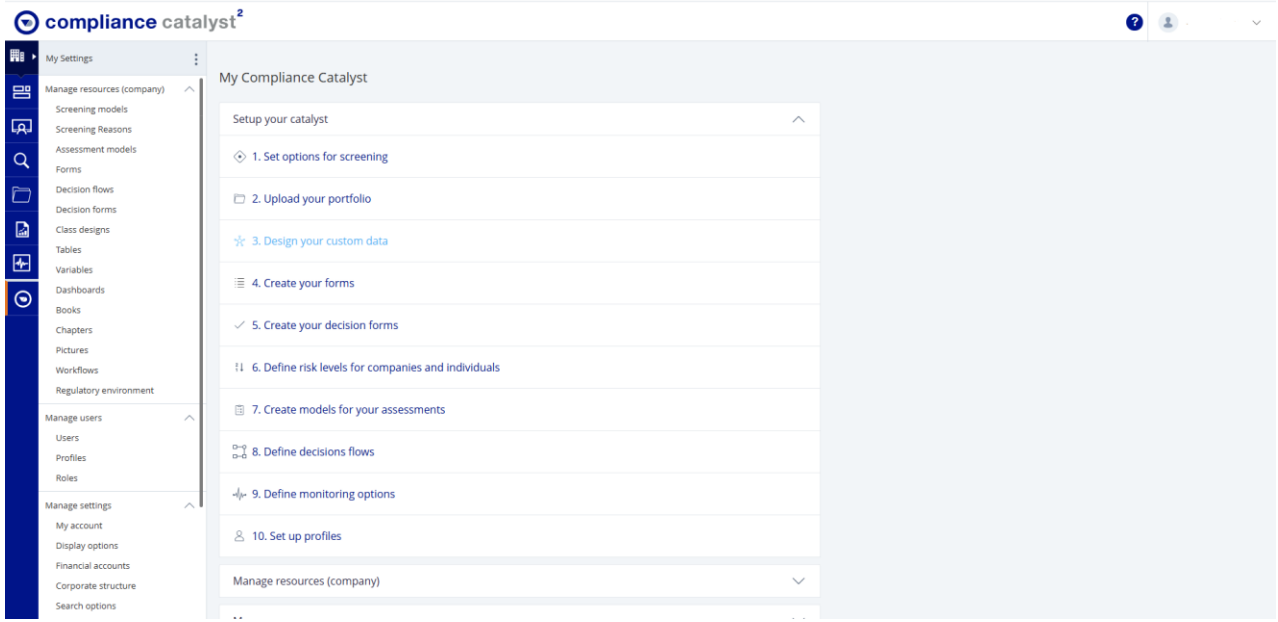
    - 3P Due-Diligence Questionnaire
    - Risk Assessment
    - Risk Rating
    - *Screening/Due diligence*
    - Approval Workflow
    - Enhanced Due diligence (where applicable)
    - Risk Mitigating Measures (where applicable)

- Mota-Engil's Third Party Procedure was last updated on 2nd December 2024.

Compliance Code, Policies and Procedures

J.1 Third Party Procedure| 3P Management Platform and Screening Tools

Mota-Engil's Third-Party Procedure is supported by the Compliance Catalyst | Moody's platform



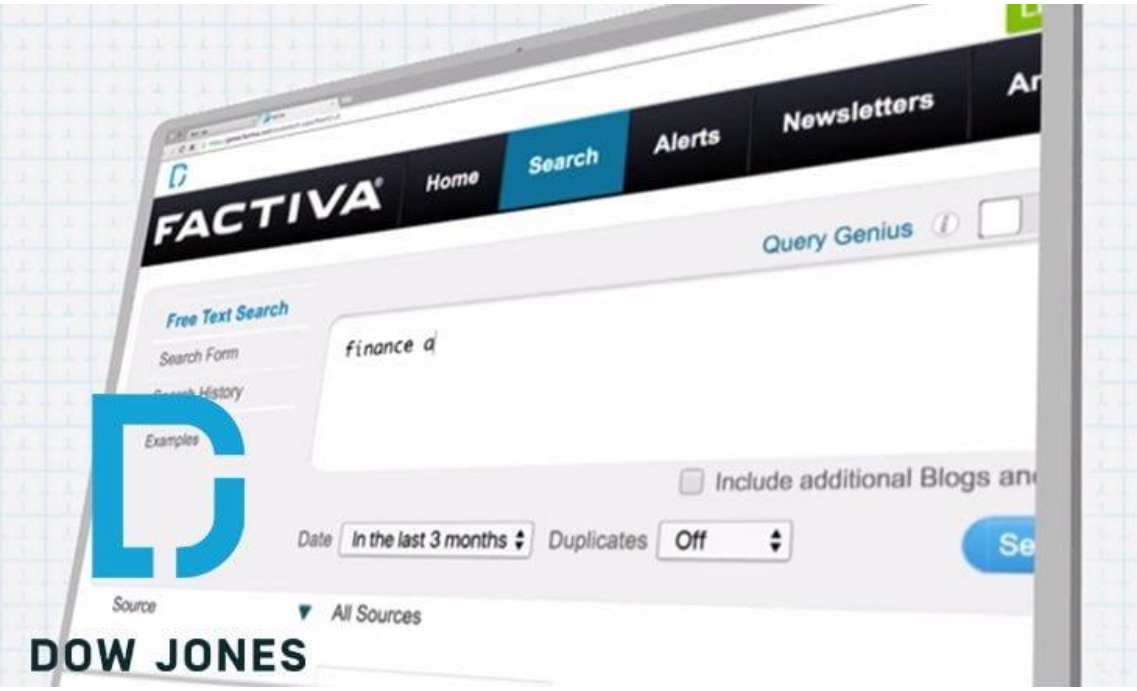
Main Features:

- 3P Due Diligence Questionnaires
- 3P Risk Rating
- Screening and remediation
- Ongoing monitoring
- Storage of enhanced due diligence materials
- Analytics
- Auditable log of all user activity
- Screening of Employees based on their role and position within the Group

Compliance Code, Policies and Procedures

J.1 Third Party Procedure | 3P Management Platform and Screening Tools

DOW JONES | FACTIVA - screening tools for conducting 2nd level enhanced Due Diligence



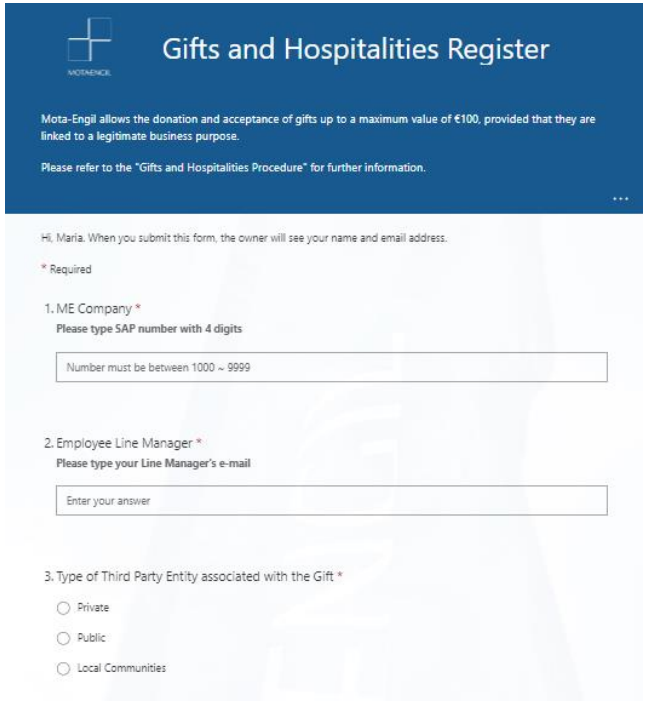
Main Features:

- Screening on companies and individuals
- Enhanced Adverse Media Screening
- Ultimate Benefial Owners (UBOs) identifier
- Real time alerts on selected entities

Compliance Code, Policies and Procedures

J.2 Gifts and Hospitalities Procedure

- Mota-Engil permits the giving and accepting of gifts of nominal or token value, and reasonable hospitality and entertainment of Company clients and third parties;
- Employees should never accept gifts or hospitalities from counterparties or individuals dealing with the Company unless they are customary and commonly accepted business courtesies, and given without any implication of influence over business decisions;
- All offers given or received must be registered in the **AppME Offers and Hospitality Register.**
- Mota-Engil's Gifts and Hospitalities Procedure was last updated and approved on 20th December 2022.



Compliance Code, Policies and Procedures

I.3 Corporate Social Responsibility and Donations Procedure

- Charitable contributions and sponsorship of public interest activities of recognized charities and non-profit organizations are allowed, so long as such support is not used to reward the recipient for present, past or future use or support of Mota-Engil projects or to result in a business advantage;

- Every effort must be made to ensure that donations are not being used as an improperly by a public official or persons affiliated with public officials;

- Mota-Engil's Corporate Social Responsibility and Donations Procedure was last updated on 30th October 2023. This version was updated on July 6, 2025, exclusively to include operational updates for the AppME Donativos application.

Compliance Code, Policies and Procedures

J.4 Cash Procedure

- The payment of expenses using petty cash fund should be exceptional and related with the Company business activity;
- The maximum amount which may be claimed in respect of any item through the petty cash system is EUR 150. The payment of donations, sponsorships and any consultant fees using petty cash is prohibited;
- Mota-Engil's Cash Procedure was approved on 5th July 2017.

Compliance Code, Policies and Procedures

J.5 Conflicts of Interest Procedure

- Group employees must avoid conflicts of interest of an ethical, legal, financial, personal, or other nature, and ensure that their personal activities and interests do not override their obligations to the Group;
- Mota-Engil recognizes that avoiding a conflict of interest is not always possible or practical. The necessary action for an employee who cannot avoid a conflict of interest is to disclose it;
- To make the identification of conflict-of-interest situations more operational, in July 2025, a Conflict of Interest Form was integrated into the hiring process managed by Human Resources, in accordance with the relevant procedure, thereby making this verification more effective and widespread across the Group;
- The Mota-Engil Conflict of Interest Procedure was updated and approved on May 13, 2024.

Compliance Code, Policies and Procedures

J.6 Organizational Conflicts of Interest Procedure

- Jurisdictions around the world recognize that an organizational conflict of interest may result in the disqualification of a bidder. Since organizational conflicts of interest can be so varied it is important to address them with a procuring agency so that the Group and the agency, can take appropriate mitigating steps;

- Having an organizational conflict of interest can become a problem or a legal matter if it gives rise to an unfair competitive advantage or undermines the Group's service to a public agency;

- Business units within the Group should be careful to note when and where they may be required to make disclosures regarding a potential or actual conflict of interest. A discussion within the affected business unit should be the starting point for identifying and potentially disclosing an organizational conflict of interest;

- Mota-Engil's Organizational Conflicts of Interest Procedure was approved on 23rd May 2024.

MOTA-ENGIL

Training and Communication

Training and Communication

Translations and Proximity to Local Communities

- As part of our commitment to cultural respect, ethics, and the promotion of inclusive communication, the Mota-Engil Group makes continuous efforts to ensure that all key messages of the Integrity and Compliance Program reach the communities where we operate in a clear and understandable manner;

- In several African markets — especially multilingual contexts — we have observed that relying solely on Portuguese or English does not ensure effective communication nor foster genuine proximity with local communities. This was precisely the case in Rwanda, where many people communicate almost exclusively in Kinyarwanda. This reality led the local team to adapt Compliance content and materials by translating essential documents into the national language to ensure real understanding and avoid linguistic barriers on the ground;

- Similarly, in Nigeria — a highly multicultural and multilingual country — we promote the translation of key materials into Hausa, one of the most widely spoken languages in the north and predominant in several local communities where the Group operates.

Training and Communication

Translations and Proximity to Local Communities

These language adaptations reinforce our commitment to:

- inclusion and respect for local sociocultural contexts;
- the effective dissemination of ethical principles and Integrity & Compliance policies;
- the elimination of language barriers that could compromise the understanding of rules, duties, and formal channels;
- the strengthening of trust-based relationships with employees, partners, and communities.

Accordingly, whenever necessary, the Group will continue to promote the translation of Compliance materials into local languages, ensuring that everyone fully understands the values that guide our conduct and uphold our global commitment to integrity.

Training and Communication

- In 2025, our employees completed more than 26,000 web-based training sessions focused on integrity and compliance topics, reinforcing our commitment to ethics and organizational compliance.

YEAR	COMPLIANCE TRAINING TOPIC	CALENDAR	CURRENT STATUS
2021	Anti Money Laundering	1T 2021	Finished
	Privacy & Confidential Information	1T 2021	Finished
	Conflits of Interest	2T 2021	Finished
	Fair Competition	4T 2021	Finished
2022	Creating Strong Passwords	2T 2022	Finished
	Harassment & Discrimination	2T 2022	Finished
	Phishing	2T 2022	Finished
	Social Media - Maintaining Security	3T 2022	Finished
2023	Whistleblowing	2T 2023	Finished
2024	Code of Ethics and Business Conduct	1T 2024	Finished
	Avoiding Retaliation	2T 2024	Finished
	Corruption and Bribery	3T 2024	Finished
	Gifts and Hospitality Campaign	4T 2024	Finished
2025	Harassment and Discrimination	1T 2025	Finished
	Fair Competition	2T 2025	Finished
	Human Rights	3T 2025	Finished
	Gifts and Hospitality	4T 2025	Finished
2026	Anti-Money Laundering and Counter-Terrorist Financing (AML/CTF)	1T 2026	Ongoing
	Human Rights and Community Protection	2T 2026	Scheduled
	Conflict of Interest	3T 2026	Scheduled
	Related-Party Transaction	4T 2026	Scheduled

Training and Communication

Training, Awareness and Alignment Initiatives

- Awareness session for Top Management: “Corporate Enforcement Landscape” | Skadden LLP;
- Classroom and remote training for 136 Top Managers: “Corporate Compliance Updates” | Skadden LLP;
- Clarification sessions for the markets on the Donations Procedure and Corporate Social Responsibility;
- Thematic Compliance BUCO alignment sessions across the Group;
- Multidisciplinary Training on Harassment and Discrimination 2026/27;
- Fair Competition training sessions targeted at risk-exposed groups;
- Top Management awareness session: “Money Laundering, Terrorist Financing and Corruption”;
- Compliance on the Road proximity and literacy initiative;
- Clarification Sessions with the markets on the Third-Party Procedure;
- Several seminars held with the participation of the Harassment and Discrimination Advisors (DHC) from various Group companies;
- Ethics & Compliance Radar | Communications sent to Top Management and bimonthly newsletters;
- Training initiatives locally organized by the Business Units in Mexico, Colombia, Peru, Brazil and Uganda.

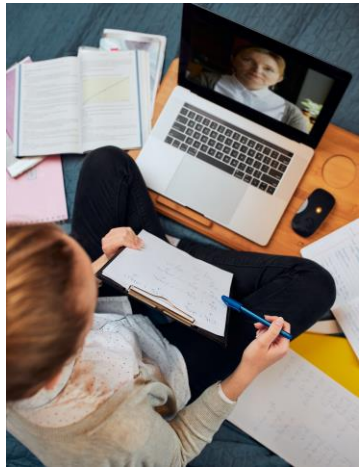
Training and Communication

Training, Awareness and Alignment Initiatives

- The multidisciplinary initiative strengthens collaboration between Compliance, Human Resources and the Legal Department, promoting an integrated approach to creating safer, more ethical and legally aligned working environments.

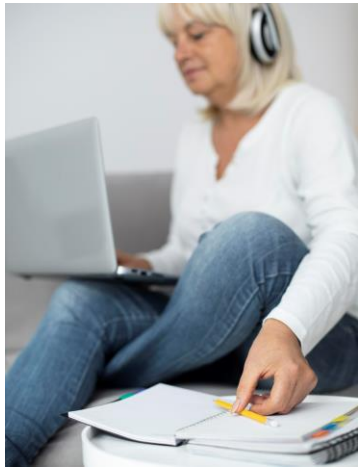
Compliance

Promotes ethical practices and ensures the implementation of the Integrity and Compliance Program across the entire organization.



Human Resources

Fosters safe and inclusive working environments, ensures good labour practices, and supports incident management.



Legal

Provides a consistent legal framework, supports regulatory decision-making, and ensures compliance with applicable legislation.

Training and Communication

Training by an international external entity on best practices in investigatory procedures

Training on the Investigation of Any Allegations or Suspicions of Misconduct

Objective: Strengthen the practical and methodological skills of the teams involved in managing any allegations or suspicions of misconduct and in the operation of the Ethics Channel.

Main topics covered:

- Investigation methodology: steps, criteria and best practices;
- Techniques for collecting and analysing information;
- Investigative interviews: preparation, conduct and documentation;
- Evaluation of evidence and decision-making;
- Drafting objective and defensible investigation reports;
- Risk management, conflicts of interest and corrective measures;
- Confidentiality, protection of the parties involved and non-retaliation.

Participants: Corporate Compliance Department, BUCO, Legal Department, Corporate Human Resources Department, Internal Audit Department.

Training and Communication

Proximity and Literacy Initiative: Compliance on the Road

Objective: Boots on the Ground – bringing Compliance closer to the teams, strengthening the culture of integrity both on-site and online.

Key points of the initiative:

- On-site visits to companies and projects or online sessions;
- Reinforcement of the Integrity and Compliance Plan messages with Top Management, DHC, Human Resources and operational teams;
- Awareness on critical topics:
    - Conflict of Interest;
    - Harassment and Discrimination;
    - Irregularity Reporting and Non-Retaliation Policy.
- Promotion of the Ethics Channel, grievance mechanisms (presentation of the Practical Guide and Annex I to local Project teams), and the Irregularity Reporting and Non-Retaliation Policy;
- Encouragement of the completion of the Conflict of Interest Declaration;
- Strengthening of the internal Compliance network (BUCO + Focal Points).

Training and Communication

Compliance Podcasts on the Internal Portal | On.me

- Training on the Register of Gifts and Hospitality (2025)

Podcast dedicated to the rules, criteria and procedures of the Gifts and Hospitality Register, reinforcing transparency and the prevention of conflicts of interest.

- Training on Anti-Money Laundering and Counter-Terrorist Financing (2026)

Podcast focused on AML/CTF risks, typologies, red flags and best practices to be adopted by all teams.

Objectives of the Podcasts:

- Make Compliance content more accessible and engaging;
- Strengthen the culture of integrity through short, practical formats aligned with teams' daily work;
- Support the organization's continuous training efforts by combining formal sessions with on-demand content.

Training and Communication

Data Privacy

- In 2025, the Group's employees completed more than 74,000 validated online training sessions dedicated to information security, data protection and privacy. These actions covered all employees, including specific modules for new hires, ensuring a conscious and responsible integration from day one;

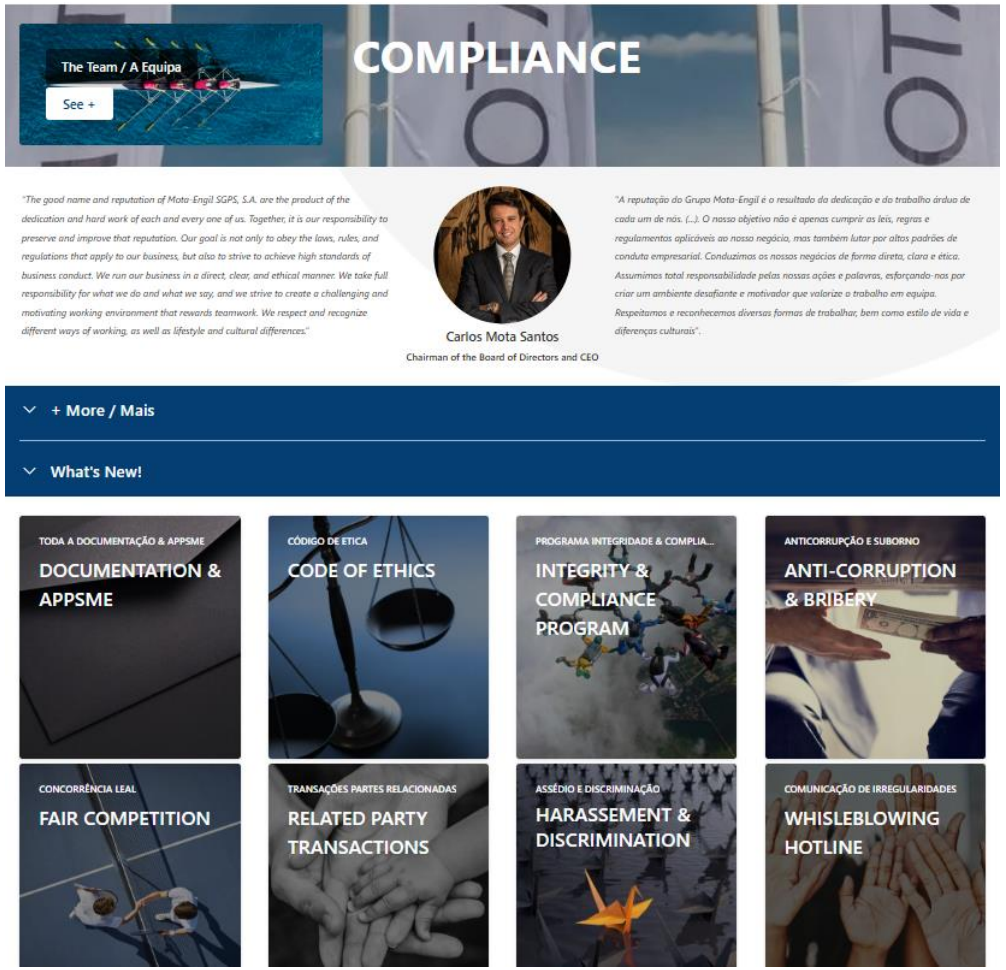
- Among the main topics, the highlights included "Creating Strong Passwords," "Becoming a Human Firewall," and "Reporting Security Incidents." These contents were reinforced with practical, real-world-oriented modules through the Security Snapshots video series, designed to make cybersecurity threats clearer, more concrete and more memorable;

- This structured program strengthens the collective capability to prevent and respond to threats such as phishing, ransomware, social engineering, unsafe use of mobile devices, and risks associated with public Wi-Fi networks and remote work;

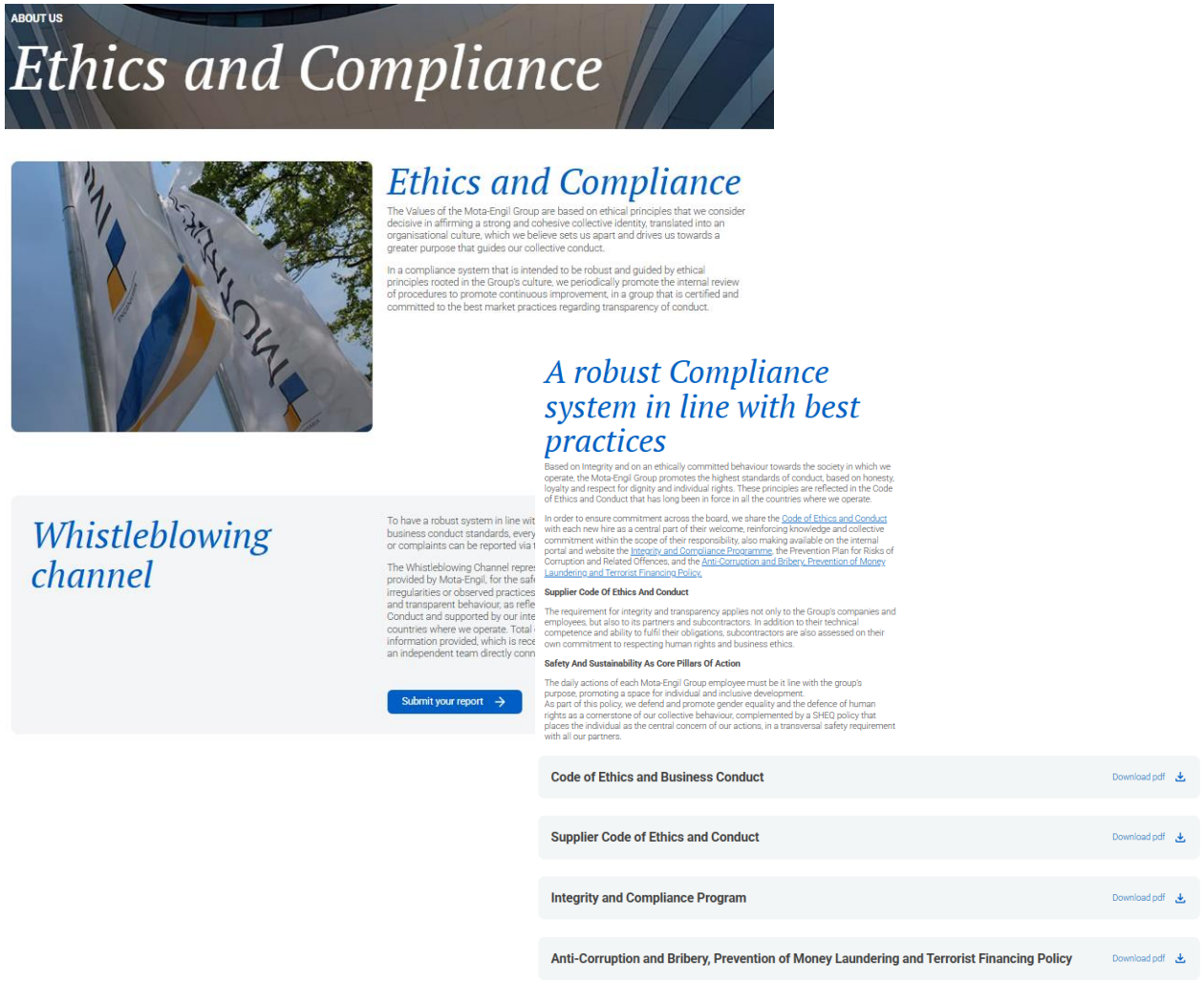
- By continuously investing in awareness and the development of practical skills, we empower every employee to take an active role as the first line of defense, contributing to the protection of the organization's information, systems and reputation.

Training and Communication

Internal Portal | ON.ME



Public website



Training and Communication

Toolkits | Instructions & Practical Guides*

- Practical Guide for the Role of the DHC;
- Practical Guide for Handling Reports in the Whispli Ethics Channel;
- Practical Guide for Internal Investigations;
- Practical Guide for Project Implementation;
- Internal Instruction for the Ethics Channel;
- Practical Guide for the Role of the BUCO.

* Available on the Internal Portal in the Compliance area

Training and Communication

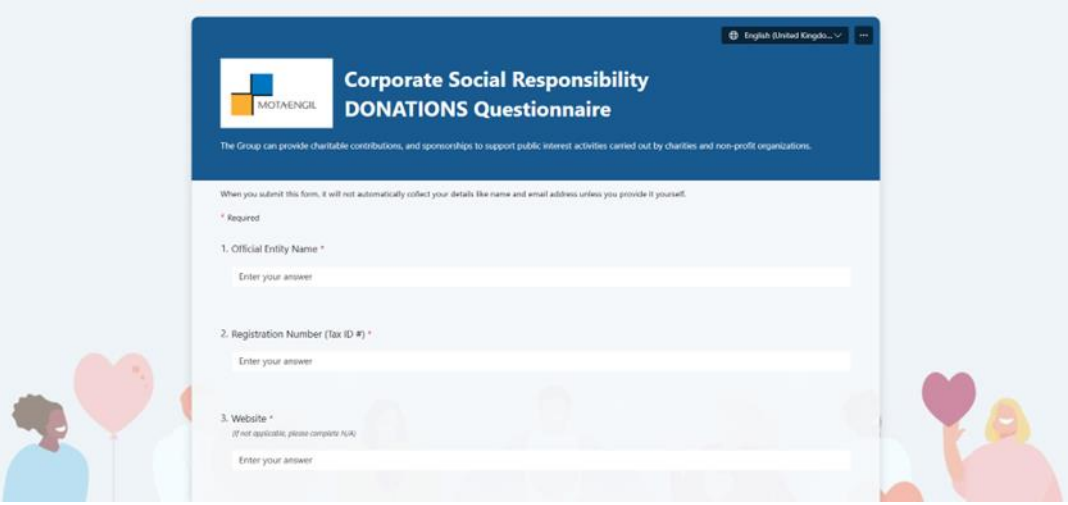
Toolkits | APP'sME*

AppME Donations | Donation Registry

AppME Harassment and Discrimination Incidents | Registry of Harassment and Discrimination Incidents by DHC's

AppME Gifts and Hospitality Registry | Registry of Gifts and Hospitality

AppME Conflict of Interest Declaration | Conflict of Interest Declaration Form



* Available on the Internal Portal in the Compliance area

Formação e Comunicação

Toolkits | FAQ*

A set of FAQs is available on ON.ME to support employees with quick clarification on questions related to:

- Irregularity reporting and non-retaliation;
- Harassment and Discrimination;
- Donations;
- Third-Party Procedure;
- Conflict of interest;
- Privacy (consent, data subject rights, Data Protection Officer, regulatory principles, video surveillance).

FAQ's COMPLIANCE

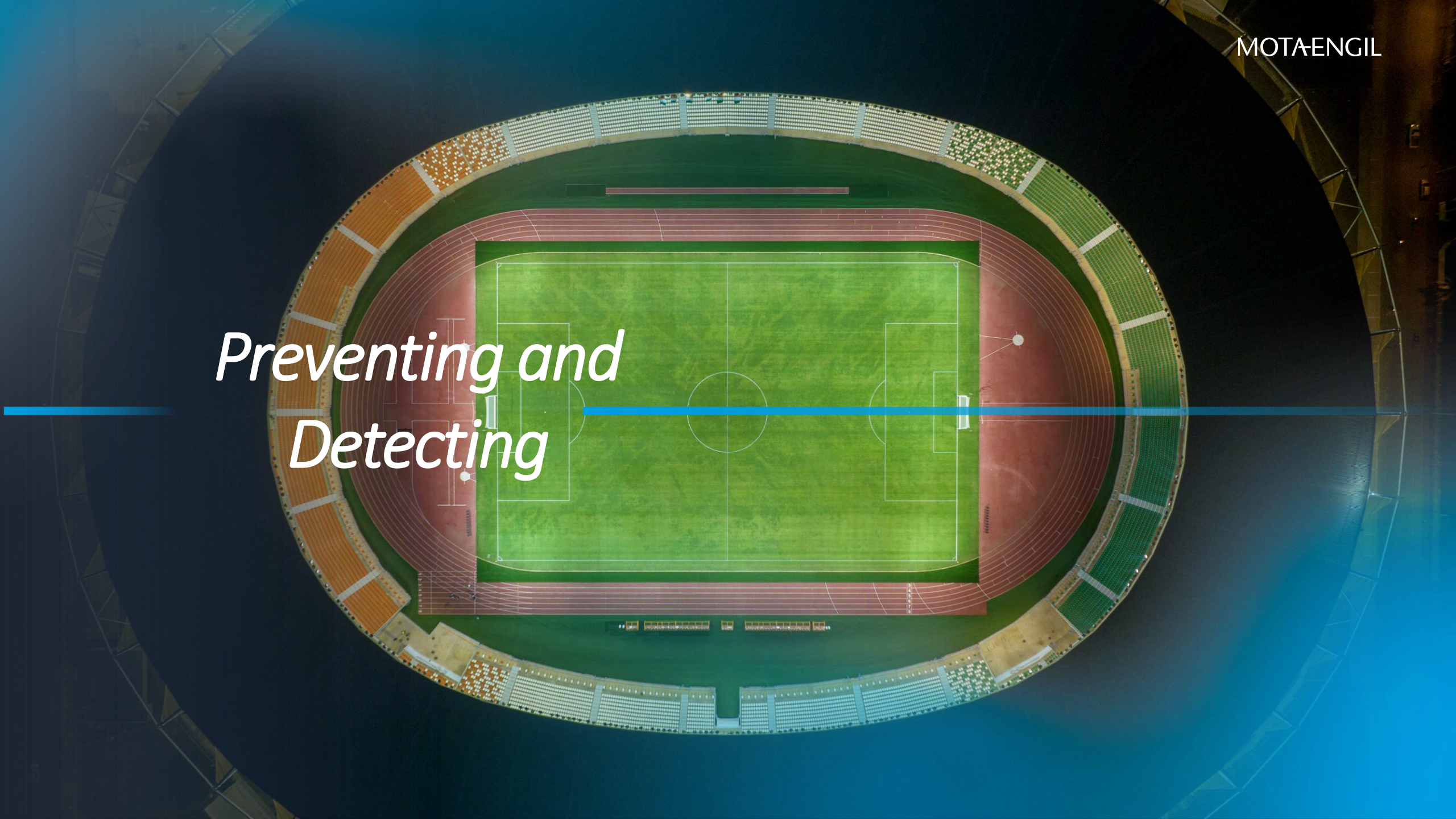
– WHISTLEBLOWING AND NON-RETALIATION | COMUNICAÇÃO DE IRREGULARIDADES E NÃO-RETALIAÇÃO

– **What is Mota-Engil's Ethics Channel? | O que é o Canal de Ética da Mota-Engil?**

It is a secure, confidential, and exclusive means to report irregularities or misconduct in a professional context. It is available to all employees and third parties wishing to submit a report.
For more information, consult the Policy on Reporting Irregularities and Non-Retaliation, available in the Compliance area on On.ME.

É um meio seguro, confidencial e exclusivo para comunicar irregularidades ou condutas indevidas no contexto profissional. Está disponível para todos os colaboradores e terceiros que pretendam apresentar uma denúncia.
Para mais informações, consultar a Política de Comunicação de Irregularidades e Não-Retaliação, disponível na área do Compliance no On.ME.

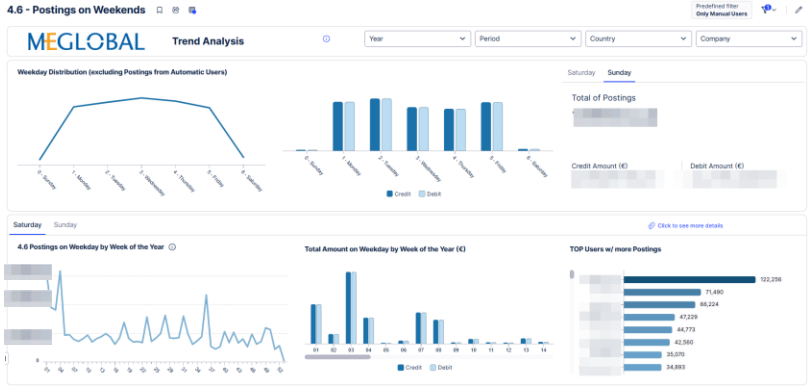
* Available on the Internal Portal in the Compliance area



Preventing and Detecting

Preventing and Detecting

- Data driven operating model, using data in monitoring the Program effectiveness;
- Robust automated monitoring was designed to provide ongoing surveillance, review, and analysis of transactions that may rise any potential integrity concerns;
- Sampling testing focus on the effectiveness of the compliance controls and adherence to Group General Internal Standards;
- Robotic Process Automation (RPA) enhances the efficiency and accuracy of processes, reducing errors and ensuring greater consistency and compliance. The automation of repetitive tasks frees teams to focus on higher-value activities and contributes to a more robust internal control environment;
- The adoption of process robotics across several areas and operations has delivered significant gains in productivity, speed, and reliability of information. Automation supports the fulfilment of regulatory requirements and strengthens operational integrity throughout the organisation, operating under a preventive logic and a governance model of standardised processes across the Group (e.g., invoice compensation).



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Preventing and Detecting

- We have established incentives for compliance and disincentives for non-compliance, throughout a comprehensive variable compensation system and clear disciplinary measures in place;
- We conduct surveys on our employees to gauge the compliance culture;
- The Third Line of Defense: Internal Audit sets periodic audits to ensure that controls are functioning well, to understand what is working and what needs enhancement;
- Independent testing is periodically performed to evaluate our Integrity and Compliance Program maturity and spot enhancement opportunities to increase the effectiveness of the organization's program;
- At the operational level, Compliance events were also integrated into the Enterprise Risk Register, strengthening the connection between compliance and risk management.

Investigation of Misconduct and Remediation

- Mota-Engil sustains a well-functioning mechanism for the timely and thorough investigations of any allegations or suspicions of misconduct by the company, its employees, or third parties engaged;
- The investigations are properly scoped, objective, independent and conducted by qualified personnel ensuring that is appropriately documented, including any disciplinary or remediation measures taken;
- Whenever necessary, the heads of companies, business units or even the Executive Board are involved;
- Investigations, audit findings and remediation progress are reported to the Audit, Investment and Risk independent committee on a regular basis.

MOTA-ENGIL

Tone from the Top

“Tone from the Top”

Safeguarding integrity at work and in business is more than a legal obligation, it is an ethical obligation to ensure respect for each employee and each partner of our companies. Only on this basis can the trust and safety that enable the economic and social sustainability of any company be seen.

Thus, it is the responsibility of Mota-Engil management to ensure that the rules included in the Code of Ethics and Business Conduct and in the Anti-Corruption and Bribery, Prevention of Money Laundering and Terrorist Financing Policy, are up to date. But it is also crucial to ensure that all these rules and practices are known to all business leaders and all employees and that we have agile, easy and safe whistleblowing or general use channels.

This document identifies the path built by Mota-Engil in the definition and revision of codes and manuals, in the training provided in the most diverse points and levels of the Group and in the institutionalization of those channels.

The Integrity and Compliance Program is a project in continuous review and improvement, in a permanent construction that can never be completed, to the extent and whenever our business takes on new formats, new geographies, new areas and new employees are admitted to Mota-Engil.

Sofia Salgado Pinto
Independent Director

MOTA-ENGIL

Building with Purpose

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Portugal
Spain

África

Angola
Mozambique
Malawi
South Africa
Zimbabwe
Uganda
Rwanda
Guinea-Conakry
Cameroon
Côte d'Ivoire
Kenya
Nigeria
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