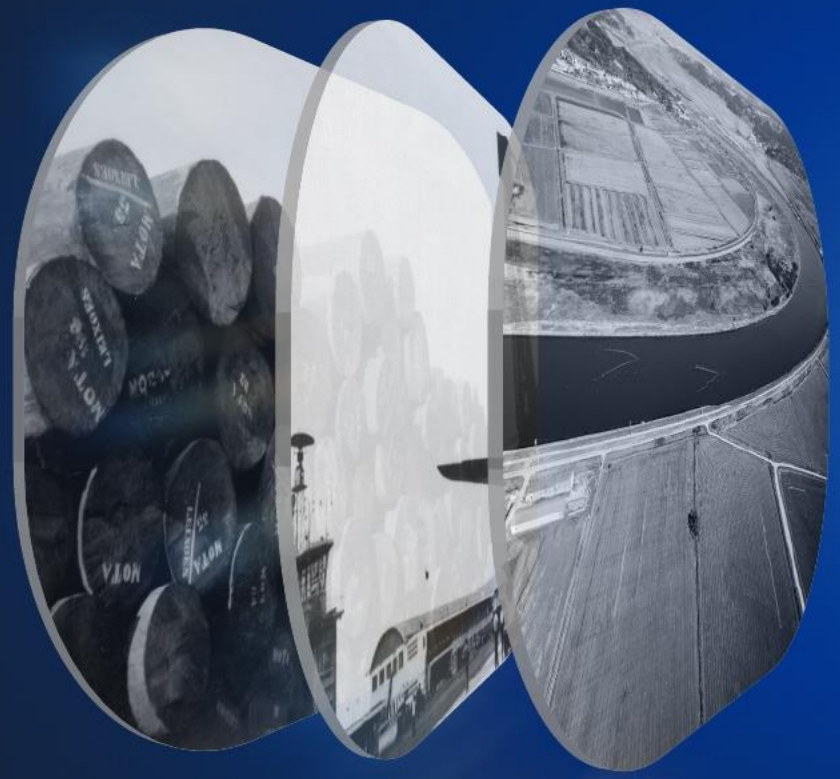
MOTA-ENGIL

Building with Purpose



80 YEARS MOTA-ENGIL

INTEGRITY AND COMPLIANCE PROGRAM

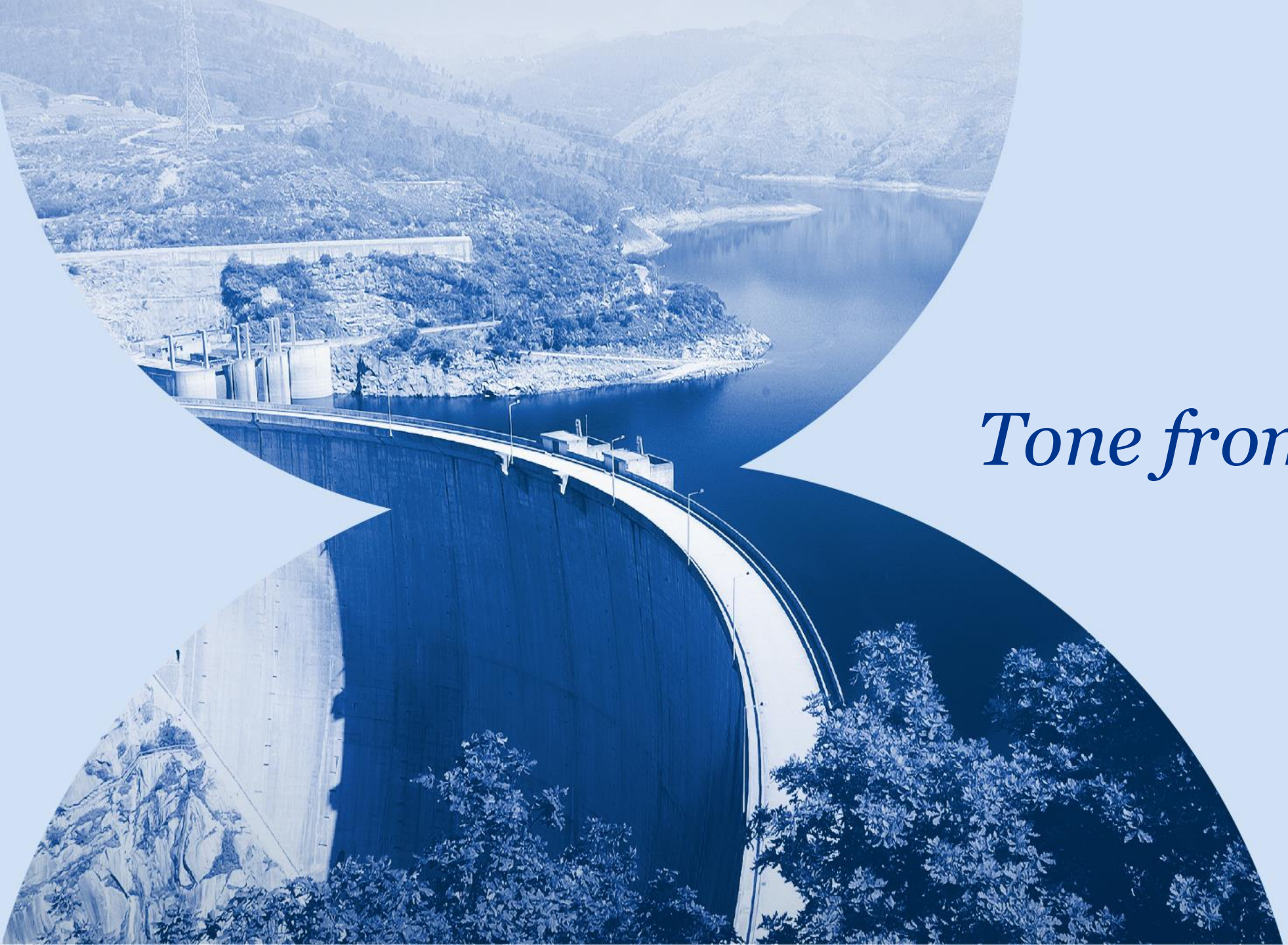


10.2026

Version ME 1.9 (2026)

A LEGACY OF INSPIRATION

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Tone from the Top

"Tone from the Top"

Mota-Engil's path in defending integrity and raising awareness of the company's role in improving the conditions of the communities in which it operates, coincides, in temporal terms, with the company's 78-year history.

Aware of its role in society, the Group has been continuously developing its Integrity and *Compliance Program* [1], in its construction supported by Mota-Engil's Code of Ethics and Business Conduct, and in its structure, consisting of Cross-Cutting Policies and Procedures, a reinforced governance model and a continuous improvement and training/awareness program that also covers the Group and all its *stakeholders*.

The Program challenges us all to adhere to upright and sustainable behaviors in full compliance with its regulations and all the most demanding legal and ethical framework in each market where we operate.

This challenge of Integrity and Ethics is all the greater as 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 interlocutors.

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

These values should guide the daily conduct of each one of us, so that in this joint commitment we live up to the motto "We are all responsible for Integrity and *Compliance*!"



Carlos Mota Santos
Chairman of the Board of Directors and of the Executive Committee

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

Mota-Engil Ethics Commitment

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

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

- Ethical behavior 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 forms of work, as well as lifestyle and cultural differences;
- Environmental protection and support for local communities.



Continuous Improvement Objectives of the Program

Continuous Evolution of the Program

2009 - 2016

- Irregularity Reporting Procedure (v1)
- Code of Ethics and Business Conduct (v1)
- Anti-Corruption and Anti-Bribery Policy (v1)
- Irregularity Reporting Procedure (v2)

2017 - 2018

- Published Compliance Procedures (v1)
- Code of Ethics and Business Conduct (v2)
- Anti-Corruption and Anti-Bribery Policy (v2)
- Cashier Procedure (v1)
- Established Compliance Function
- Appointment of the Chief Compliance Officer

2019 - 2020

- Third Party Procedure (v2)
- Bidding Procedure (v2)
- Donation Procedure (v2)
- Code of Ethics and Business Conduct (v3)
- ABC Policy, AML CTF (v3)
- Irregularity Reporting Procedure (v4)
- ABC, AML, CTF (v4) Policy
- Bidding Procedure (v3)

2021 - 2022

- Conflict of Interest Procedure (v1)
- Fair Competition Policy (v1)
- Related Party Transactions Policy (v1)
- Anti-Harassment and Discrimination Policy (v1)
- Related Party Transactions Policy (v2)
- AML, AML and CTF Policy (v5)
- Bidding Procedure (v5)
- Plan for the Prevention of Corruption and Related Offences (v1)

2023 - 2024

- Reporting and Non-Retaliation Policy (v1)
- Code of Ethics and Business Conduct (v4)
- CorporateSocial Responsibility and Donations (v3)
- Conflict of Interest Procedure (v2)
- Organizational Conflicts of Interest Procedure (v1)
- Supplier Code of Ethics and Conduct (v1)
- Third Party Procedure (v4)
- Human Rights Policy (v1)

Continuous Evolution of the Program

- Anti-Harassment and Discrimination Policy (v2)
- Errata to the 2023 version of the Corporate Social Responsibility and Donations Procedure
- Toolkits and How-To Guides
- Update of the Organisational and Governance Model of the Group's Compliance Function
- Communities Policy (v1)

2025

2026

- Integrity Day
- Human Rights Policy (v2)
- Anti-Harassment and Discrimination Policy (v3)
- Anti-Corruption and Bribery Policy, Prevention of Money Laundering and Terrorist Financing (v6)
- Third Party Procedure (v5)
- Toolkits and How-To Guides
- Compliance Catalyst User Manual (v2)
- Practical Guide to Project Implementation (v3)
- Internal Instruction Ethics Channel (v2)

2027

- Training: Harassment and Discrimination
- Training: Reporting of wrongdoing, non-retaliation and whistleblower protection
- Training: Donations
- Training: Code of Ethics and Business Conduct
- Conflict of Interest Procedure (v2)
- Compliance Meet ME – Global Week Day
- Code of Ethics and Business Conduct (v2)
- Multidisciplinary H&D Training

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;
- Strengthen the company's reputation;
- Increase employee awareness;
- To obtain greater confidence from Mota-Engil's stakeholders.

Compliance as a Competitive Advantage

The Value of *Compliance*

- In addition to financial penalties, a failure to comply can cause damage to an organization's reputation, customer relationships, and negatively impact growth and profitability objectives for the foreseeable future;
- *Compliance*, as an encompassing concept of all compliance, is a necessary commercial obligation and its importance - and complexity - will only continue to grow;
- Our job is to mitigate risk to the organization, but not in a way that hinders its ability to function as intended, be innovative and generate results and dividends;
- Risk is rooted in behavior, which is why alignment with the business is so critical to cultivating a culture of compliance built around ethical behavior. Doing this well makes the business more resilient and can become a differentiating competitive advantage.

International Compliance Certification

- In 2025, Mota-Engil Peru obtained the certification of the Compliance Management System according to the ISO 37301:2021 standard, awarded by AENOR, after the successful completion of the audit carried out in November 2024.

- This certification, internationally recognized, attests that the Compliance System of the operation in Peru 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, confirms that Mota-Engil Peru has a solid and mature system for the management of legal, normative and ethical obligations, reinforcing the Mota-Engil Group's position as an international reference in integrity and good governance.



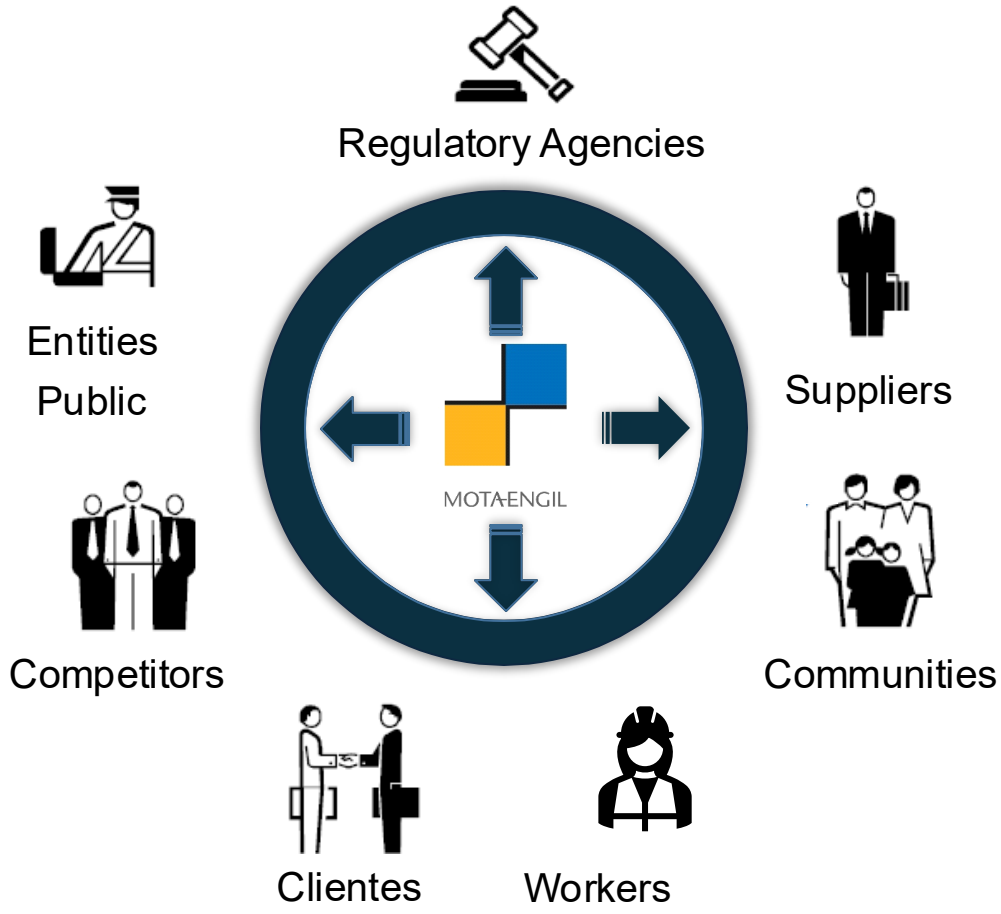


A Risk Focused Global Program

Compliance Risk Prevention Plan [2]

- The Risk Prevention Plan (PPR) is designed for continuous improvement based on a risk management approach, identifying, classifying, preventing and mitigating the most critical risks to which the organization is exposed;
- The Risk Management Process considers the probability of occurrence and the foreseeable impact of each situation, as well as the different areas, activities and locations of the organization;
- The PRP considers the complexity of relationships with stakeholders and how each of them entails different risks for the organization.

Relations with stakeholders



[2] Which include risks of corruption and related offences.

A Risk Focused Global Program

Compliance Risk Prevention Plan

Risks Assessed and Mitigated



Corruption and Related Offences

- Offers and hospitality;
- Donations and sponsorships;
- Cash payments;
- Business relationships with third parties;
- Conflict of interest.



Complaints of Irregularities

- Effective and reliable mechanism;
- Fear of retaliation;
- Complaint handling process;
- Timely completion of the process.



Anticompetitive Practices

- Sharing information with competitors;
- Participation in industry association meetings;
- Relationship and agreements with competitors, customers or suppliers;
- Risk of collusion with competitors.



Money laundering and terrorist financing

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

A Risk Focused Global Program

Compliance Risk Prevention Plan

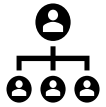
Other Aspects Considered


Privacy and Data Protection


Harassment and Discrimination


Labor Relations and Recruitment


Human Rights


Tone at the Top



Local and Cross-Border Tax Legislation

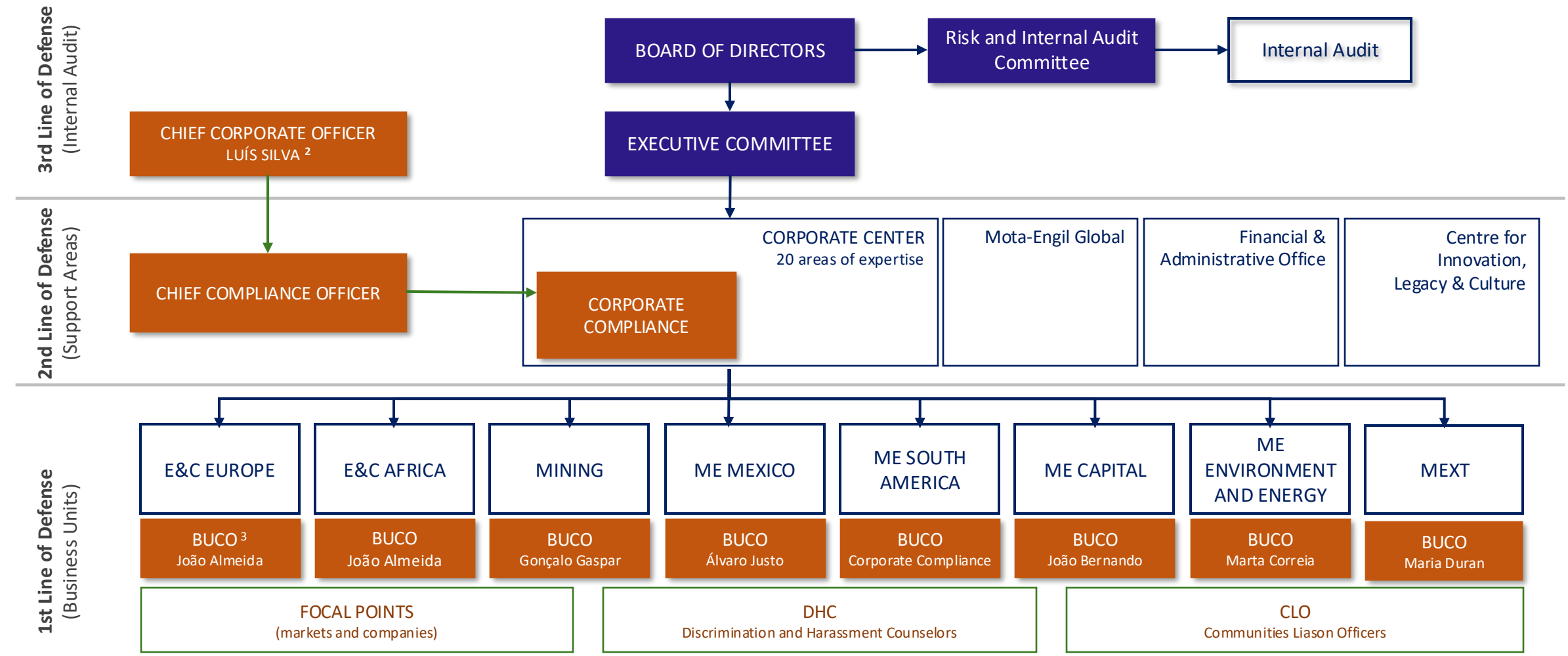

Fraud and conflict of interest aspects


Social Responsibility and Communities


Value Chain and Suppliers


ESG

Compliance Organization and Governance Model[1]



[1] Model based on Service Order ME/031/2025 (10.07.2025) and the new organizational model Focus 2030 (04.09.2026).

[2] Responsible for Regulatory Compliance appointed by the Mota-Engil Group, in compliance with the obligations established by Portuguese Decree-Law No. 109-E/2021.

[3] BUCO – Business Unit Compliance Officer



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 Conflict of Interest Procedure.

Compliance Code, Policies and Procedures

A. Code of Ethics and Business Conduct

- Mota-Engil's Code of Ethics and Business Conduct provides an overview of the Company's core business values and applies to all members of the Company's staff, directors, consultants, contractors and subcontractors, and also applies to our subsidiaries worldwide;
- The Code summarizes some of the Company's most important principles and policies and should be used in conjunction with local laws and regulations in assessing behavior;
- It is mandatory for all employees to review the Code, as they are expected to understand and comply with the entire policy;
- Mota-Engil's Code of Ethics and Business Conduct was updated and approved on December 18, 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 leading role in achieving these objectives, so the sharing of ethical values and sustainable practices in full compliance with the applicable laws in the markets where we operate are the pillar of these relationships;

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

- All suppliers are required to explicitly adhere to the Code, and are expected to understand and comply with all its principles and values, within the framework of joint projects with the Group and outside them;

- Mota-Engil's Supplier Code of Ethics and Conduct was approved on July 15, 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 way, whether directly or through others, anywhere in the world;
- Mota-Engil prohibits the granting of anything of value to public officials, directly or indirectly (for example, through third parties or family members), including "facilitation" or "gloves" payments;
- Mota-Engil also prohibits taking bribes in any form, and employees must report any attempts to bribe or receive bribes;
- The last revision of this Policy aimed to strengthen the duties in terms of prevention of money laundering and terrorist financing, and is part of the international sanctions regime, from screening and risk identification, to the management of alerts and potentially sanctioned operations.
- This Policy was last updated on March 23, 2026.

Compliance Code, Policies and Procedures

D. Fair Competition Policy

- Mota-Engil has a zero-tolerance policy in relation to practices that restrict competition and prohibits such acts in any form, whether directly or through third parties, anywhere in the world;
- Mota-Engil prohibits activities related to the practice of Cartel and other collusive practices, namely behaviors, which aim at or may be interpreted as causing a restriction or limitation to competition;
- It is also forbidden to enter into, without justification, agreements with other companies not to hire certain candidates or coordinate remuneration policies, in the same way that it is forbidden to use participation in events of industrial or commercial associations and related contacts for anti-competitive purposes;
- This Policy was approved on June 7, 2021.

Compliance Code, Policies and Procedures

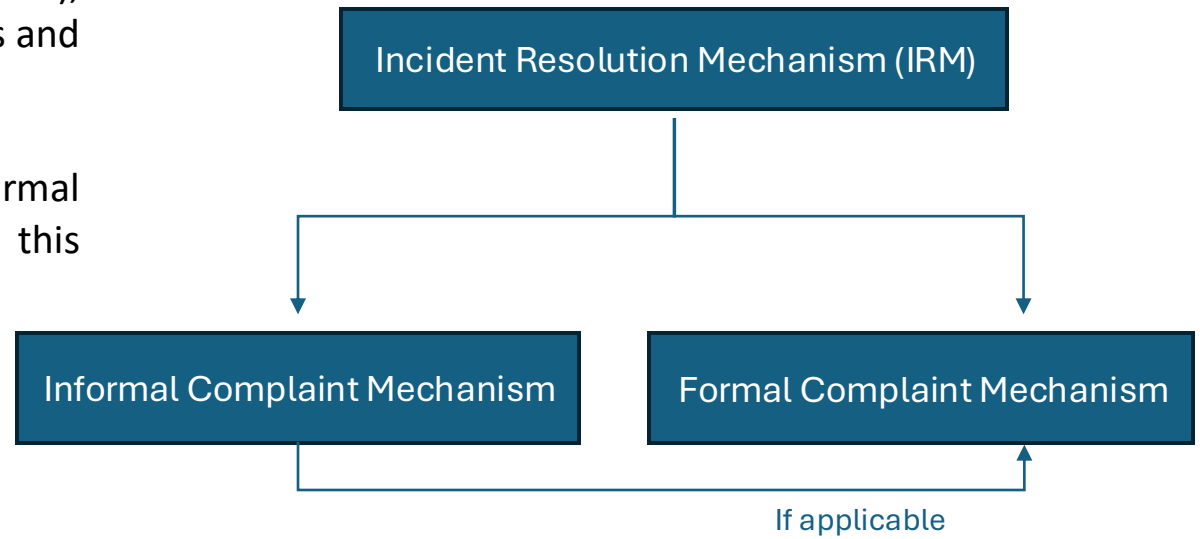
E. Related Party Transactions Policy

- 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 relationships with Related Parties may harm companies and their shareholders as they may provide the Related Party with the opportunity to appropriate a part of the value of a company;
- In any transaction with a Related Party, a series of procedural issues are considered as a necessary safeguard for the adequate protection of the interests of companies and shareholders who are not Related Parties, including minority shareholders;
- This Policy was updated and approved on December 19, 2022.

Compliance Code, Policies and Procedures

F. Anti-Harassment and Discrimination Policy

- This Policy aims to promote a workplace free from 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 grievances resolved;
- The reporting and management of cases through the Informal Complaints Mechanism is done on a platform created for this purpose - AppME Incidents of Harassment and Discrimination;



Compliance Code, Policies and Procedures

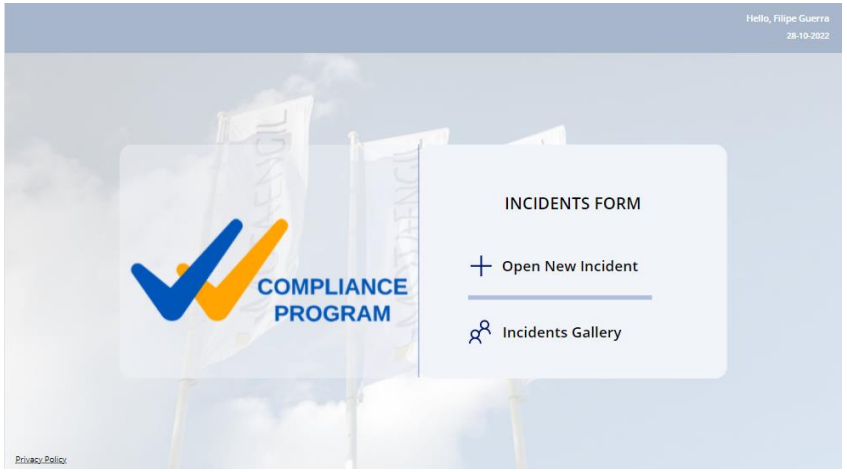
F. Anti-Harassment and Discrimination Policy

- The role **of Discrimination and Harassment Counselor (DHC) was created,** which aims to provide means of assistance that allow the victim of discrimination and/or harassment to communicate with the person who offends him in an open, honest and safe way;

- **The Harassment and Discrimination Committee** was also established to deal with all complaints received through the **Formal Grievance Mechanism**, which is operated by the Group's Ethics Channel management team;

- The latest revision of this policy reinforces the articulation between the Group's global model and the specific legal requirements of each market, accommodating local structures and mechanisms for the prevention and management of situations of harassment and discrimination when legally required.

- This Policy was last updated and approved on June 30, 2026.



Compliance Code, Policies and Procedures

G. Whistleblowing and Non-Retaliation Policy

- The Ethics Channel is available for voluntary use;
- The Corporate Compliance Department, as responsible for managing the Ethics Channel, has provided Practical Guides and FAQs to support the compliance network and all users in the correct use of these mechanisms;
- Whistleblowers may report anonymously. In situations where the whistleblower chooses to reveal their identity to speed up the investigation process, Mota-Engil will ensure that the whistleblower's identity will remain confidential;
- Mota-Engil will not penalise or discriminate against any employee who uses the whistleblowing system to communicate, in good faith, a genuine concern regarding identified irregularities;
- Mota-Engil's Irregularity Reporting and Non-Retaliation Policy 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 people and the planet and, as such, we are committed to respecting internationally recognized human rights in all our activities and throughout our global value chain;
- To deliver on our commitment to human rights, we strive to conduct significant human rights and environmental due diligence to identify and address actual or potential adverse impacts that we may be involved with through our own activities and business relationships;
- The Human Rights Policy was approved on December 16, 2024.
- On 30 June 2026, the Human Rights Policy was updated by including a new chapter dedicated to "Conflict minerals".



Compliance Code, Policies and Procedures

I. Community Policy

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

- To support the implementation of this policy on the ground, the Practical Guide to Project Implementation provides operational guidance to identify social risks, engage *stakeholders*, apply *grievance mechanisms* and integrate community aspects at all stages of the project life cycle. It also includes a Good Practice Annex, which brings together concrete examples, practical guidance and standardised recommendations to support teams in the consistent application of policy principles on the ground;

- The Community Policy was approved on October 20, 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. It ensures continuous communication, active listening and addressing of concerns, promoting trust, transparency and a structured response to social risks;

- The CLO ensures the operationalization of the Community Policy and the Practical Guide for Project Implementation, contributing to sustainable relationships, mitigating impacts and reinforcing the Group's ethical and integrity commitment.



Compliance Code, Policies and Procedures

J.1 Third Party Procedure

- Mota-Engil expects all third parties with whom it conducts business to act with integrity and in compliance with applicable laws;

- The initiation of a business relationship with a third party is preceded by due diligence and a risk assessment process, which includes the following actions:
    - Third Party Due Diligence Questionnaire
    - Risk Assessment
    - Risk Classification
    - Screening/Due diligence
    - Approval flow
    - Enhanced Due Diligence (if applicable)
    - Risk mitigation measures (if applicable)

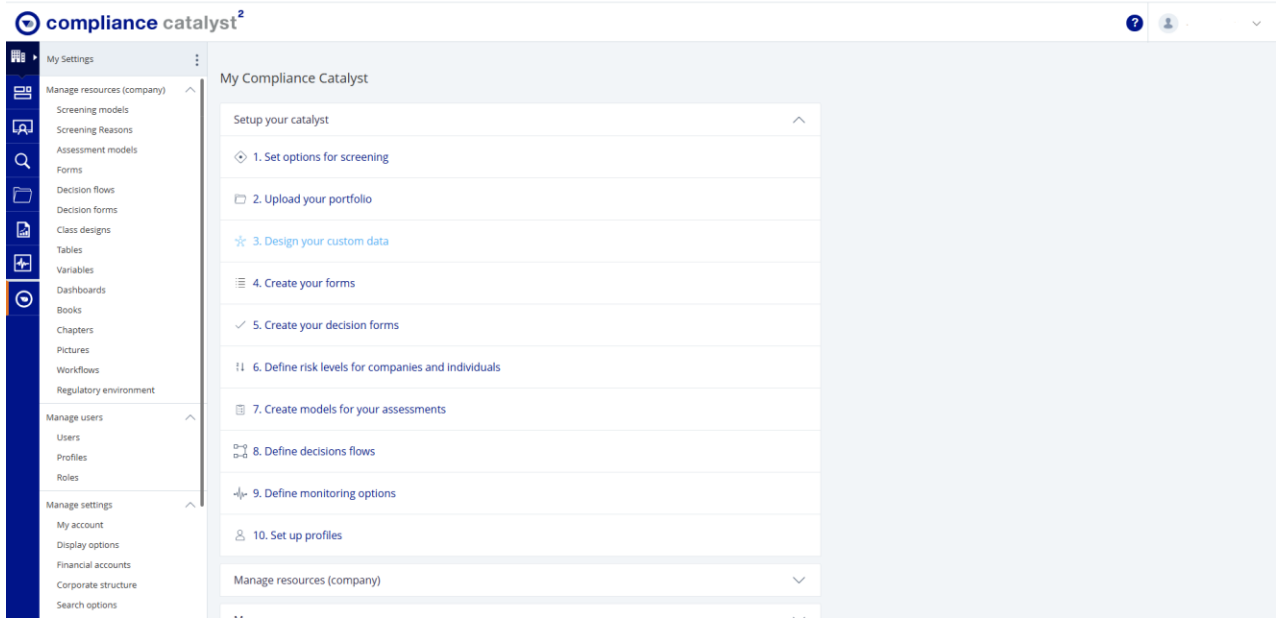
- Mota-Engil's Third-Party Procedure was approved on December 02, 2024.

- On 23 March 2026, the Third Party Procedure was updated, aiming to strengthen the risk-based approach and the scope of due diligence, with a particular focus on sanctions screening and the integration of risks associated with commercial relationships involving minerals from conflict-affected or high-risk areas.

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 platform COMPLIANCE CATALYST | MOODY'S.



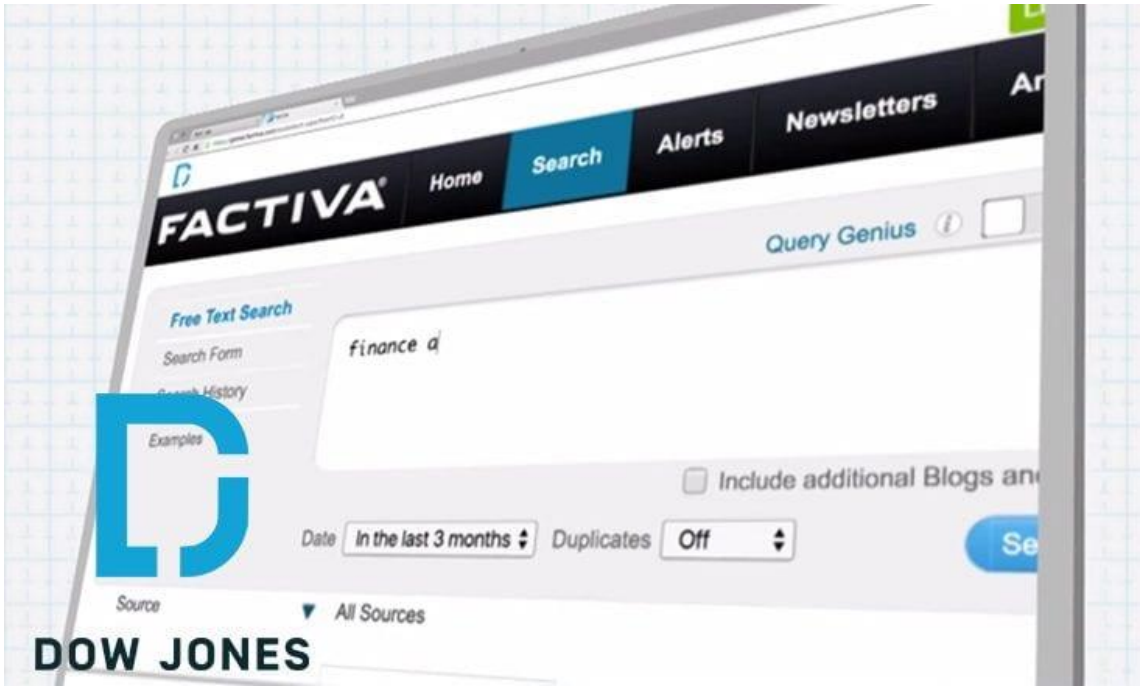
Main features:

- Due Diligence Questionnaires
- Risk Rating
- *Screening* and mitigation
- Continuous monitoring
- *Enhanced due diligence* content storage
- *Analytics*
- Traceable and auditable records

Compliance Code, Policies and Procedures

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

DOW JONES | FACTIVA – SCREENING TOOLS FOR CARRYING OUT ENHANCED DUE DILIGENCE



Main features:

- *Screening* of companies and individuals
- *Improved screening* of negative/adverse news
- Beneficial Ownership Identifier
- Real-time alerts on selected entities

Compliance Code, Policies and Procedures

J.2 Gifts and Hospitalities Procedure

- Mota-Engil allows the donation and acceptance of offers of nominal or symbolic value, as well as reasonable hospitality and entertainment from the Company's customers and third parties;
- Employees should never accept offers or hospitality from counterparties or individuals dealing with the Company, unless they are customary and generally accepted business courtesies, and given without any implication of influence over business decisions;
- All offers given or received must be registered in the **AppME Register of Offers and Hospitalities;**
- Mota-Engil's Offers and Hospitality Procedure was updated and approved on December 20, 2022.



Compliance Code, Policies and Procedures

J.3 Corporate Social Responsibility and Donations Procedure

- Charitable contributions and sponsorship of activities of public interest of recognised charities and non-profit organisations are allowed, provided that such support is not used to reward the recipient for the present, past or future use or support of Mota-Engil projects or to result in a commercial advantage;
- Every effort should be made to ensure that donations are not misused by a public official or persons related to public officials;
- Donations must be registered in AppME Donativos;
- Mota-Engil's Corporate Social Responsibility and Donations Procedure was updated and approved on October 30, 2023. This version underwent an erratum on July 6, 2025, exclusively to include operational updates to the AppME Donations application.

Compliance Code, Policies and Procedures

J.4 Cash Procedure

- The payment of expenses using the cash fund must be exceptional and related to the Company's activity;
- The maximum amount that can be claimed in respect of any item through the cash fund system is 150 euros. It is forbidden to make payments of donations, sponsorships and consultants' fees using the cash fund;
- Mota-Engil's Cash Procedure was approved on July 5, 2017.

Compliance Code, Policies and Procedures

J.5 Conflict 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 or cannot avoid a conflict of interest is to disclose it;
- In order to make the identification of situations of conflict of interest more operational, in July 2025, the Form relating to the existence of conflict of interest was integrated into the contractual process under the responsibility of Human Resources, under the terms of the aforementioned procedure, thus making this verification more effective and transversal in the Group;
- Mota-Engil's Conflict of Interest Procedure was updated and approved on May 13, 2024.

Compliance Code, Policies and Procedures

J.6 Organizational Conflict of Interest Procedure

- Jurisdictions around the world recognise that an organisational conflict of interest may result in the disqualification of a competitor. Bearing in mind that organisational conflicts of interest can be varied, it is important to address them with the contracting authority so that the Group and the entity can take appropriate mitigation measures;

- Having an organisational conflict of interest may become a problem or a legal issue if it gives rise to an unfair competitive advantage or if it impairs the Group's service to a public entity;

- Group companies should check when and where they may be required to disclose an actual or potential conflict of interest. A discussion with affected companies should be the starting point for identifying and potentially disclosing an organisational conflict of interest;

- The Organizational Conflict of Interest Procedure was approved on May 23, 2024.



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 the essential messages of the Integrity and Compliance Program reach the communities where we operate in a clear and understandable manner;

- In several African markets - especially in multilingual contexts - we have found that the exclusive use of Portuguese or English does not guarantee the effectiveness of communication, nor does it promote a true approach to local communities. This is precisely what was found in Rwanda, where many people communicate almost exclusively in Kinyarwanda. This reality led the local team to adapt Compliance content and materials, translating essential documents into the national language, in order to ensure real understanding and avoid language barriers on the ground;

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

- Similarly, in Armenia, the Compliance on the Road initiative was made available not only in English, but also in Armenian – the official language of Armenia.



Training and Communication

Translations and Proximity to Local Communities

These language adaptations reinforce our commitment to:

- inclusion and respect for local socio-cultural contexts;
- the effective dissemination of ethical principles and Integrity and Compliance policies;
- the elimination of language barriers that may compromise the understanding of rules, duties and formal channels;
- the strengthening of relationships of trust with workers, partners and communities.

Thus, whenever necessary, the Group will continue to promote the translation of *Compliance* content into local languages, ensuring that everyone fully understands the values that guide our performance and underpin our global commitment to integrity.



Training and Communication

- In 2026, our employees carried out more than 12474 web-validated training sessions focused on integrity and compliance topics, reinforcing our commitment to ethics and organizational compliance.

YEAR	COMPLIANCE TRAINING TOPIC	CALENDAR	CURRENT STATUS
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	Finished
	Human Rights and Community Protection	2T 2026	Finished
	Conflict of Interest	3T 2026	Finished
	Related-Party Transaction	4T 2026	To be adjusted
2027	Harassment and Discrimination	1T 2027	Scheduled
	Comunication of Irregularities, Non-Retaliation and Whistleblower Protection	2T 2027	Scheduled
	Donations	3T 2027	Scheduled
	Code of Ethics and Business Conduct	4T 2027	Scheduled



Training and Communication

Training, awareness and alignment actions

- Top Management "Corporate Enforcement Landscape" Awareness-Raising | Skadden LLP;
- In-room and distance learning for 136 Top Managers "Corporate Compliance Updates" | Skadden LLP;
- Clarification sessions to the markets on the Donation Procedure and Corporate Social Responsibility;
- Thematic alignment sessions Compliance BUCO of the Group;
- Multidisciplinary Training on Harassment and Discrimination 2026/27;
- Fair Competition Sessions Training aimed at risk groups;
- Top Management Awareness Session: "Money Laundering, Terrorist Financing and Corruption";
- Proximity and literacy initiative Compliance on the road;
- Clarification sessions to the markets on the Third Party Procedure;
- Several seminars were held with the participation of the Discrimination and Harassment Advisors (DHC) of the various companies of the Group;
- Ethics & Compliance Radar| Communications sent to Top Management and bimonthly Newsletters;
- Training actions organized locally by the Business Units of Mexico, Colombia, Peru, Brazil and Uganda.

In addition,

- Within the scope of FOCUS 2030 and the Group's Integrity and Compliance Programme, two specific training and awareness-raising actions (Procurement and Commercial) were carried out in areas with critical risk functions, where more technical and targeted awareness and capacity building can work as a way to prevent corruption and bribery.

Training and Communication

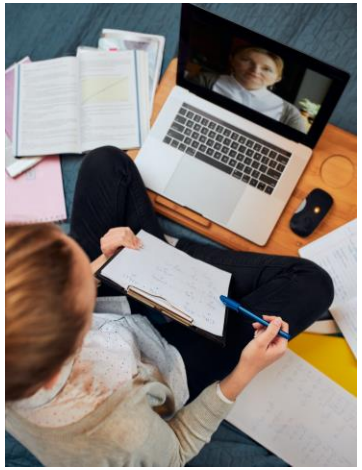
Training, awareness and alignment actions

- The multidisciplinary initiative reinforces the collaboration between Compliance, Human Resources and the Legal Department, promoting an integrated approach to create safer, more ethical and law-aligned work environments.



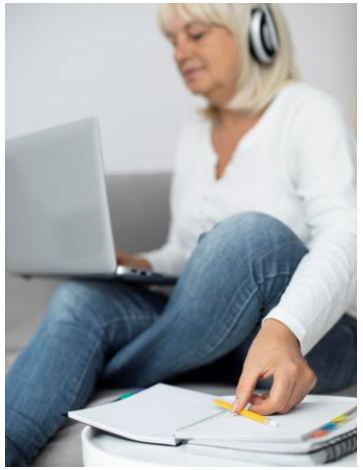
Compliance

It promotes ethical practices and ensures the implementation of the Integrity and Compliance Program throughout the organization.



Human Resources

It fosters safe and inclusive work environments, ensures good working practices and supports incident management.



Legal

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

Training and Communication

Proximity and Literacy Initiative: *Compliance on the road*

Objective: *Boots on the Ground* - to bring Compliance closer to the teams, reinforcing the culture of integrity both in the field and online.

Key points of the initiative:

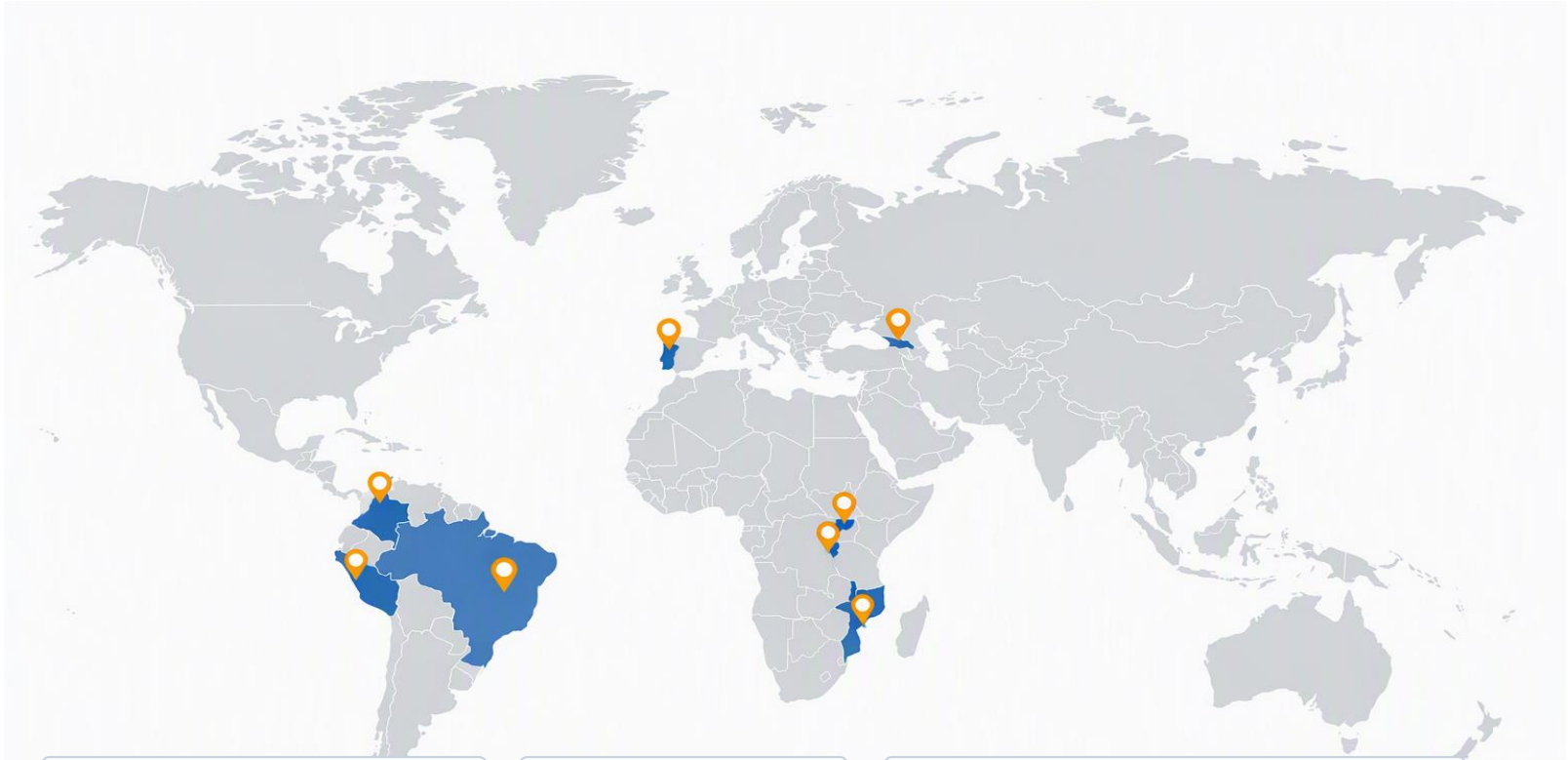
- Face-to-face visits to companies and projects or online sessions;
- Reinforcement of the Integrity and Compliance Plan messages with Top Management, DHC, Human Resources and operational teams;
- Awareness of critical issues:

    - Conflict of Interest;
    - Harassment and Discrimination;
    - Whistleblowing and non-retaliation policy.

- Promotion of the Ethics Channel, grievance mechanisms (presentation of the Practical Guide and Annex I to the local Project teams) and the Reporting of Irregularities and Non-Retaliation Policy;
- Incentive to fill out the Declaration of Conflict of Interest;
- Reinforcement of the internal Compliance network (BUCO + Focal Points).

Compliance Training | 2026

Training and awareness-raising initiatives developed in different geographies



LATIN AMERICA

Peru · Colombia · Brazil

EUROPE

United Kingdom · Armenia

AFRICA

Rwanda · Mozambique · Uganda

2026 in the spotlight

8 COUNTRIES

3 CONTINENTS

500 to 600 EMPLOYEES COVERED

Main initiatives:

Compliance on the Road

Multidisciplinary training in harassment and discrimination

Compliance Sessions

Sessões Compliance Catalyst

500 to 600 employees covered by training actions aimed at strengthening the culture of integrity.

Training and Communication

Metacompliance e MyCompliance

Metacompliance:
Mota-Engil Group now has the support of MetaCompliance in the preparation of training that is part of the training plan for 2027, and is already available in Microsoft Teams, the MyCompliance platform.

What is MyCompliance?
MyCompliance is a platform that allows easier access to Privacy training and, soon, on compliance.
In addition to allowing the monitoring of awareness initiatives and acceptance of policies.

It is, therefore, an important instrument in reinforcing the need for Employees to adopt exemplary conduct, guided by the highest standards of ethics and integrity by which the Group is governed.

Once on the platform, it will be possible to follow the progress of the trainings, identifying those that are Incomplete and those that are already Complete.

Training and Communication

Training on good practices in investigative procedures

Training in Investigation of any allegations or suspicions of misconduct

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

Main contents covered:

- Research methodology: steps, criteria and good practices;
- Information collection and analysis techniques;
- Research interviews: preparation, conduction and documentation;
- Evidence evaluation and decision-making;
- Writing objective and defensible research 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

Training:

Compliance Toolkit:
Reserved access tool* that brings together in a single place content, support materials, minutes and guides, which, in a practical way, allow you to understand how the different non-conformities reported through the Ethics Channel should be analysed and guide how internal investigations of these non-conformities should be carried out.

What's Included:
- ✓ Training (Modules, recordings and learning content that guide how internal investigations should be conducted);
- ✓ Support materials (summaries, good practices and guides);
- ✓ Models / Minutes (research plan, evidence matrix, interview script, report and communication models);
- ✓ Policies, internal instructions and practical guides.

Objective:
Promote more effective, consistent and structured internal investigations, which allow a decision to be reached and the situation in question properly resolved.

*Only accessible to employees who, taking into account the assigned functions, lack this knowledge.

Training and Communication

Compliance Podcasts on the Internal Portal | On.me

- ✓ Training on the Registration of Offers and Hospitality (held in 2025 and 2026)

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

- ✓ Training on Money Laundering and Terrorist Financing (2026)

Podcast focused on ML/TF risks, typologies, warning signs and good practices to be adopted by all teams.

- ✓ Human Rights Training
- ✓ Conflict of Interest Training
- ✓ Formation Communities

Purpose of Podcasts:

- Make Compliance content more accessible and dynamic;
- Reinforce the culture of integrity through short, practical formats aligned with the teams' daily lives;
- Support the organization's ongoing training by combining formal sessions with *on-demand content*.

Training and Communication

Data Privacy

- In 2026, the Group continued its commitment to information security, data protection and privacy, regularly promoting several training and awareness sessions aimed at all employees. These initiatives include online content, thematic sessions and specific actions for new employees, contributing to reinforcing a culture of security and information protection from day one;

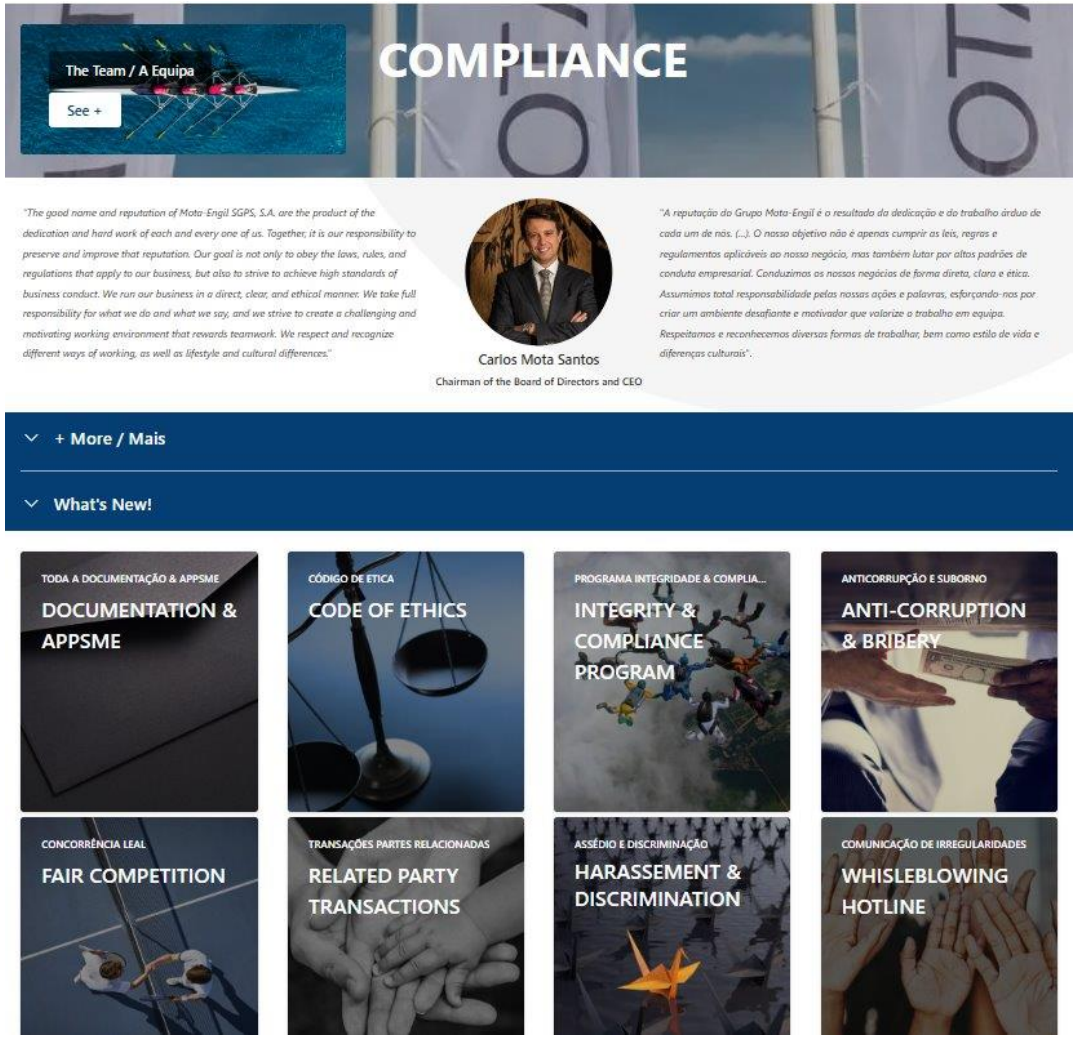
- Among the main topics were "Security Awareness", "Anti-Phishing Essentials", "Protecting Passwords and Accounts" and "Reporting Security Incidents", complemented by live sessions, called "Privacy QuickTalks", with a practical approach that is close to the reality of employees. The sessions focused on topics such as identifying, reacting and reporting phishing attempts through the Phish Alert Button or the Service Desk, as well as good practices for creating, protecting and using passwords and recognizing when they should be changed, contributing to making cybersecurity risks clearer, more concrete, memorable and easier to apply on a daily basis.

- This structured program reinforces the collective capacity to prevent and respond to threats such as phishing, ransomware, social engineering and risks associated with the use of mobile devices, public Wi-Fi networks and remote work, continuously promoting awareness and the development of practical skills that enable each employee to take an active role as the first line of defense in the protection of information, systems and the reputation of the Mota-Engil Group.

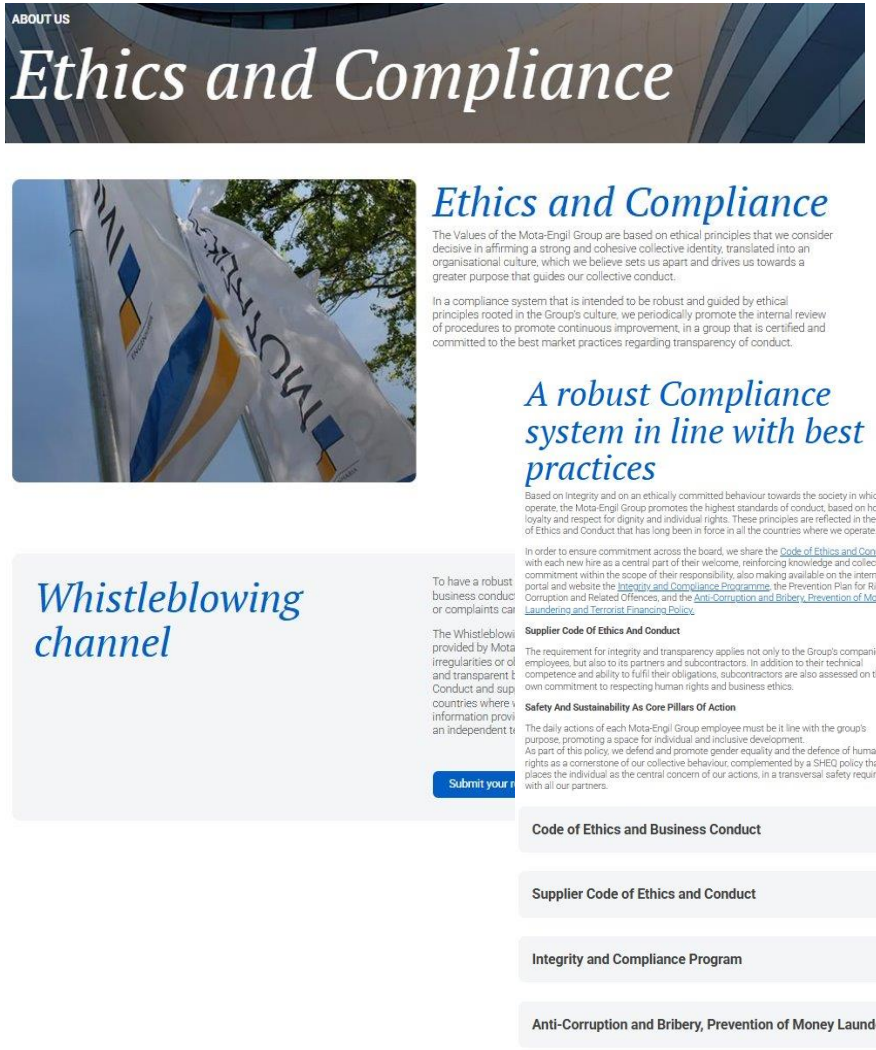


Training and Communication

Internal Portal | ON. ME



Public Website



Training and Communication

Toolkits| Instructions & Practical Guides*

- Practical Guide to DHC Action;
- Practical Guide for Handling Complaints in the Whispli Ethics Channel;
- Practical Guide to Internal Investigations;
- Practical Guide to Project Implementation;
- Internal Instruction of the Ethics Channel;
- Practical Guide to BUCO's Performance.
- Toolkit Compliance

* Available on the Internal Portal in the Compliance area

Training and Communication

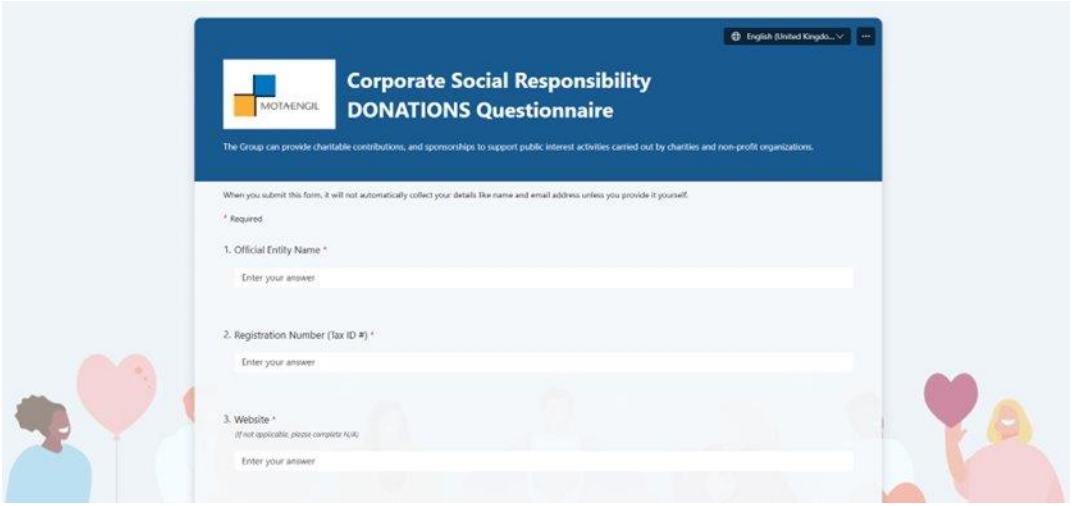
Toolkits | APP'sME*

AppME Donations | Donation Registration

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

AppME Registration of Offers and Hospitality | Registration of Offers and Hospitality

AppME Conflict of Interest Statement | Conflict of Interest Statement Form



* Available on the Internal Portal in the Compliance area

Training and Communication

Toolkits | FAQ*

A set of FAQs are available on ON. ME to support employees in quickly clarifying doubts about:

- Reporting of wrongdoing and non-retaliation;
- Harassment and discrimination;
- Donations;
- Third-party procedure;
- Conflict of interest;
- Privacy (consent, rights of the holders, Data Protection Officer, principles of the Regulation, 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

Training and Communication

Compliance Network in an awareness-raising action: International Integrity Day – 9 December 2026

On December 9, 2026, the Mota-Engil Group will mark the International Day of Integrity, an initiative that aims to reinforce the importance of integrity as a fundamental value in building the Group's reputation, promoting trust and consolidating a corporate culture based on ethical principles.

Global initiatives will be promoted, to be implemented in all markets in which the Group operates:

- **Integrity videos and messages**

Sharing content aimed at making employees aware of the importance of integrity in their daily professional lives;

- **Communication materials**

Provision of a set of communication materials, adapted to the reality of each market;

- **Conversations about integrity**

Promotion of conversations about integrity in works and projects, encouraging reflection and dialogue on the importance of acting ethically and responsibly in all situations;

- **And other initiatives..**

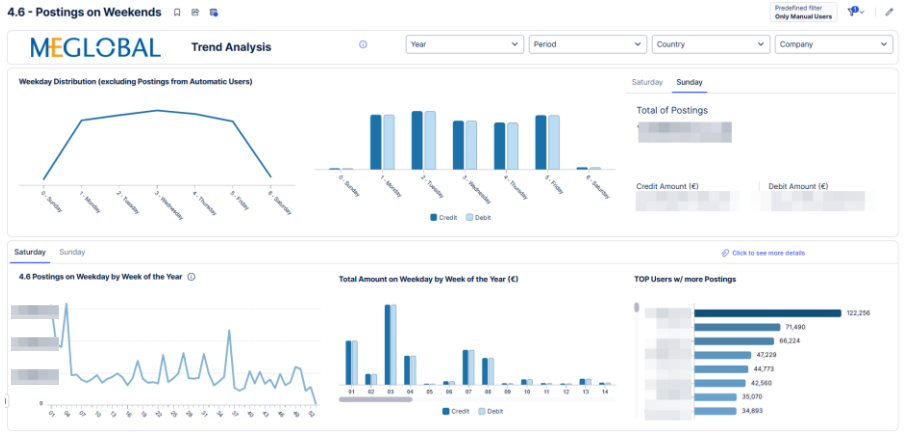
These initiatives aim to involve employees and reinforce the commitment to acting with integrity and responsibility.



Preventing and Detecting

Preventing and Detecting

- Data-driven operational model, using that same data to monitor the effectiveness of the Programme;
- Robust automated monitoring designed to provide ongoing surveillance, review, and analysis of transactions that may raise any potential integrity concerns;
- The sampling tests (in the pilot phase) focus on the effectiveness of *Compliance controls* and adherence to the General Policies and Procedures of the Mota-Engil Group;
- Robotic process automation (RPA) allows you to strengthen the efficiency and accuracy of processes, reducing errors and ensuring greater consistency and compliance. The robotization of repetitive tasks frees up teams for more value-added activities and contributes to more robust internal control;
- The adoption of process robotics in various areas and operations has brought significant gains in productivity, speed and reliability of information. Automation supports compliance with regulatory requirements and strengthens operational integrity throughout the organization, operating in a preventive logic and governance of standardized processes in the Group (eg. Invoice clearing).



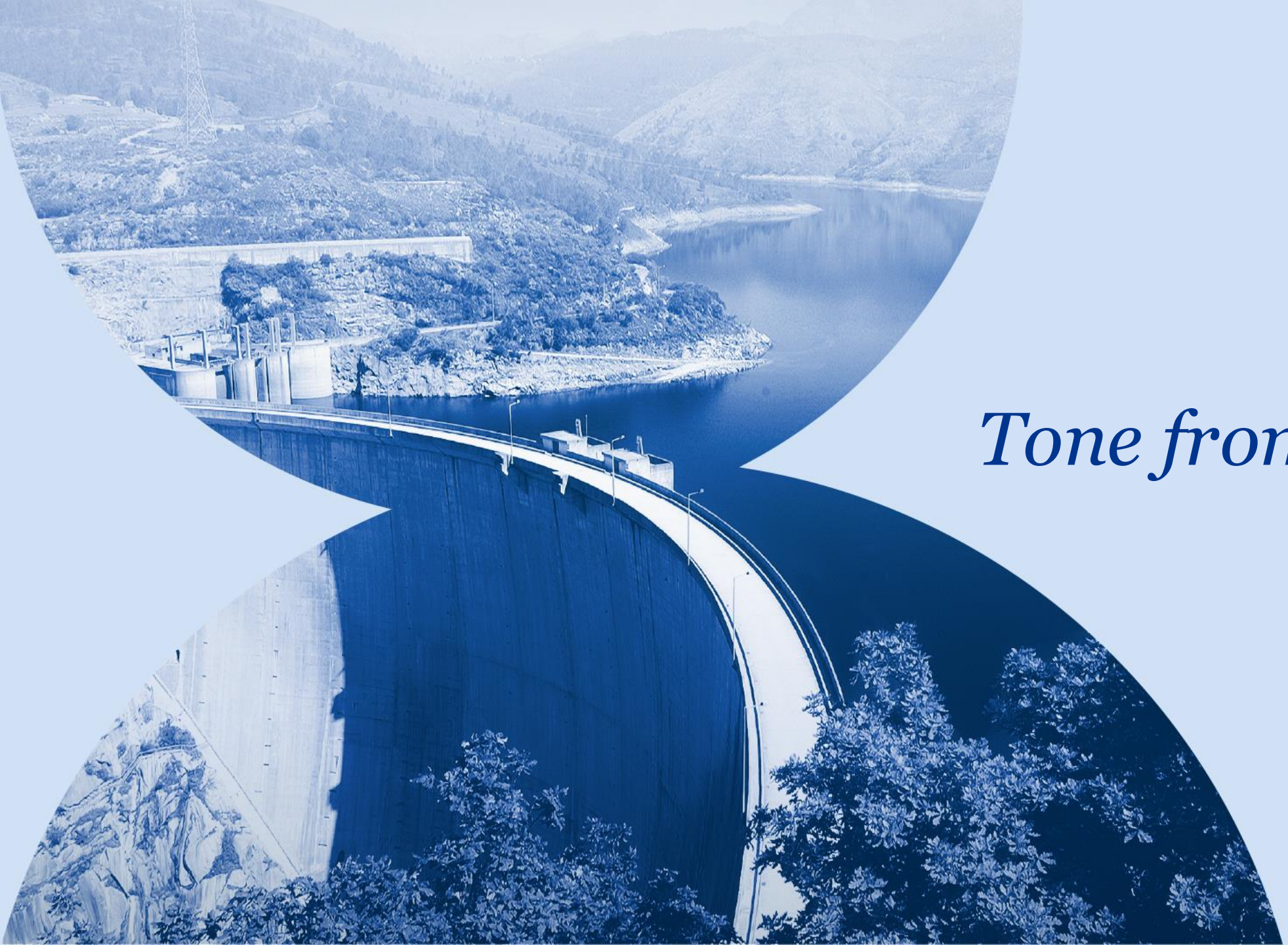
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Preventing and Detecting

- We establish incentives for compliance and disincentives for non-compliance, throughout a comprehensive variable compensation system and clear disciplinary measures in place;
- We conduct surveys of our employees to assess the culture of integrity and *compliance*;
- The Third Line of Defence: Internal Audit, sets out periodic audits to ensure that controls are working properly, to understand what is working and what needs to be improved;
- Independent tests are conducted periodically to assess the maturity of our Integrity and Compliance Program and identify opportunities for improvement 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 link between compliance and risk management.

Investigation of Misconduct and Remediation

- Mota-Engil maintains a well-functioning mechanism to ensure timely and thorough investigations of any allegations or suspicions of misconduct by the company, its employees or third parties involved;
- Investigations are duly extensive, objective, independent and conducted by qualified personnel, ensuring that they are recorded, including any disciplinary or remedial measures taken;
- Whenever necessary, the heads of the companies, the business units or even the Executive Committee are involved;
- Investigations, audit results and remediation progress are regularly reported to the Risk and Internal Audit Committee.



Tone from the Top

"Tone from the Top"

The safeguarding of 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 the Group's companies. Only on this basis can we envision the trust and security that enable the economic and social sustainability of any company.

Thus, it is the responsibility of Mota-Engil's management to ensure that the rules included in the Code of Ethics and Business Conduct and in the Anti-Corruption and Bribery Policy, Prevention of Money Laundering and Terrorist Financing, are up to date. But it is also crucial to ensure that all these rules and practices are known by all business managers and all employees and that there are agile, easy and safe channels for reporting and/or clarification.

This document identifies the path taken by Mota-Engil in the definition and revision of codes and manuals, in the training provided at the most diverse points and levels of the Group and in the institutionalization of the channels for reporting and clarification.

The Integrity and Compliance Program is a project under continuous review and improvement, a construction that can never be completed, as and whenever businesses take on new formats, new geographies, new areas and new employees are hired at Mota-Engil.



Sofia Salgado Pinto
Independent Director



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