

MOTAENGIL

Driven by *Purpose*,
Built with *History*

Remuneration Policy 2026



Remuneration Policy 2026 approved at the General Shareholders' Meeting of April 26, 2026, by 90.42% of votes to 9.58%.

Remuneration Policy 2026

1. Principles and Philosophy of Mota-Engil Group's Remuneration Policy

The Mota-Engil Group is a global player present in more than 20 countries, with a diversified portfolio of businesses in the areas of Engineering and Construction, Concessions, Natural Resources and Circularity, whose success depends on its ability to attract, develop and retain Talent on a global scale.

To this end, Mota-Engil, SGPS, S.A. (Mota-Engil or Company) has developed a Remuneration Policy that is a fundamental pillar for Talent management and is based on the following set of principles:

- Strengthen a culture of meritocracy based on competence and merit;
- Promote a philosophy of non-discrimination, diversity and inclusion;
- To foster the pursuit of the Group's Purpose, Long-term Vision and Values based on performance management models based on Mota-Engil's key competencies (ME Leaders);
- To maximise the sustainable achievement of the Group's results, through performance-based recognition mechanisms that ensure alignment with the interests of Shareholders and other Stakeholders.

These principles are reflected in the architecture of the Group's Remuneration Policy, which is described below, which is a fundamental instrument in the pursuit of its business strategy and its long-term interests, embodied in the "Focus 2030. Legacy. Forward." Strategic Plan, oriented towards the 2026-2030 cycle.

In the aforementioned architecture, the following should be observed in the setting of remuneration:

- Functions performed

The functions performed by each of the elements should be taken into account, in a broader sense of the activity actually carried out and the responsibilities associated with them, and not only in a formal sense. Not all managers will be in the same position among themselves, not even executive directors among themselves, or members of the Statutory Audit Board. Reflection on the functions must be carried out in its broadest sense, and it is necessary to take into account criteria as diverse as, for example, responsibility, time dedicated or the added value for the Group resulting from a certain type of intervention or institutional representation. Likewise, one cannot escape from this reflection the existence of functions performed in other dominated societies, which means both an increase in responsibility and a cumulative source of income.

In line with the principle set out, the Group has defined a remuneration policy whose scope extends, in a segmented manner, to management members and employees, based on the international Korn Ferry model, for the scoring of functions.

According to the methodology in force, the functions are evaluated based on the knowledge, complexity and responsibility/autonomy required, and subsequently framed in predefined functional groups, which constitute the reference vector for determining the conditions in terms of remuneration.

- The economic situation of the Society

The economic situation of the Company must be considered, as well as its interests in a long-term perspective and its real growth and the creation of value for its Shareholders and other Stakeholders.

In this context, the Group has been supporting its development in short and medium-term planning (Group Strategic Plan), establishing objectives and defining initiatives whose execution is subject to periodic evaluation through a set of key performance indicators (KPI), guiding performance around three strategic priorities and four enablers developed in point 6.2 below.

As the Group's Strategic Plan is the guiding instrument of its strategy, the KPIs are one of the key components for the evaluation of the Group's management members and, respectively, for the determination of their compensation in terms of remuneration, directing the incentive mechanisms towards the effective creation of value, in a long-term horizon.

- General market conditions for equivalent situations

The definition of any remuneration cannot escape the law of supply and demand, and the members of the governing bodies are no exception. Only respect for market practices makes it possible to maintain professionals with a level of performance appropriate to the complexity of the functions and the responsibilities assigned. It is important that the remuneration is aligned with the market and stimulating, allowing it to serve to achieve high individual and collective performance, ensuring not only one's own interests, but essentially those of the Company and the creation of value for all its Shareholders.

Considering the aforementioned principle, the Group's remuneration policy establishes the periodic audit of compensation practices, as well as their comparison with the market. For this purpose, the international Korn Ferry job scoring methodology is adopted, as well as Korn Ferry salary studies directed to the functional groups of comparison, thus ensuring competitive adjustment rationales to the strategy for the development of human capital and the evolution of the wage market.

2. Cross-sectional Nature of the Remuneration Policy

The principles, philosophy and architecture of the Remuneration Policy are transversal in scope, applying both to the members of the Management and Supervisory Bodies, and to Employees in general.

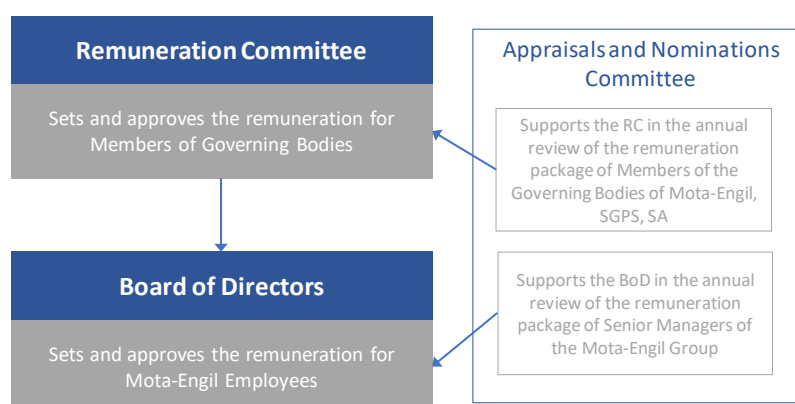
The relevant differences along the spectrum of functional segments stem from four factors:

- Governance of the Remuneration System, according to which:
 - the Remuneration Committee is responsible for defining and reviewing the Remuneration Policy applicable to Mota-Engil's Governing Bodies, a function exercised, among others, with the support of the Appraisals and Nominations Committee;
 - the Board of Directors is responsible for defining and reviewing the Remuneration Policy applicable to the Group's Employees, especially to Senior Managers, with the support of the Appraisals and Nominations Committee;
- Level of responsibility and complexity of the different functional segments, translated into the established salary positioning;
- Level of expectation and demand for results of the different functional segments, reflected in the recommended objectives and performance criteria;
- Maximise the achievement of the Group's sustainable performance, through performance-based recognition mechanisms that ensure alignment with the interests of Shareholders and other Stakeholders.

3. Governance and decision-making process

Governance at the level of the definition of the Remuneration Policy is organized through:

- the **Remuneration Committee**, which is responsible for defining and periodically approving the remuneration of the members of the Governing Bodies;
- of the **Company's Board of Directors**, which is responsible for defining and approving the Remuneration Policy applicable to the Group's Employees.



Reinforcing the independence of the process, the Appraisals and Nominations Committee also does not include executive members of the Board of Directors, and its composition is composed of a majority of independent members.

4. Remuneration of Board of Directors and Statutory Audit Board members

Components	Purpose and connection to the Strategy	Description
Fixed remuneration	Attract and retain people with know-how, experience and competence to manage the business	<p>Features</p> <ul style="list-style-type: none"> - Regular and fixed payments throughout the year - For members of the Board of Directors (BoD) with executive functions, as well as for non-executive members who are not independent, it shall be payable on a basis of 14 months per year - For independent non-executive members of the BoD, members of the Statutory Audit Board and Presiding Officers of the General Meeting, it shall be comprised solely of a fixed component - A predetermined sum for each participation in meetings of the members of the BoD shall be set for those considered to be independent and who perform primarily non-executive functions - The fixed remuneration of the members of the Statutory Audit Board and the Presiding Officers of the General Meeting shall consist of a fixed amount payable 12 times per year - May be subject to an annual review by the competent body <p>Grounds for increase</p> <ul style="list-style-type: none"> - Performance of the individual, based on the results obtained and individual competence - Changes in the scope of duties - Salary increases resulting from market fluctuations, CPI, inflation, among others
Variable remuneration	Encourage and recognise performance based on the achievement of the Group's objectives	<p>Features</p> <ul style="list-style-type: none"> - Performance bonuses based on the established criteria - Both the criteria and the amounts may be subject to an annual review <p>Grounds for application</p> <ul style="list-style-type: none"> - Applicable functional area - Achieving/exceeding relevant Group and Business Key Performance Indicators, both those provided for in the annual budget and, in the deferred component, those described in the Strategic Plan - Pursuing key behaviours (namely Rigour and Compliance, among others)
Other remuneration	Attract and promote long-term retainment by means of a competitive benefit package	<p>Features</p> <ul style="list-style-type: none"> - Insurance policies (health, life, etc.), vehicles, travel allowance, among others - May be subject to an annual review <p>Grounds for application</p> <ul style="list-style-type: none"> - Nature of the position - Nature of the role/function performed

5. Remuneration Components

In line with the philosophy and principles set out, we illustrate below the referential composition of the Remuneration of the Management and Supervisory Bodies, which is based on the concept of target pay, which establishes that the target remuneration may be around 60% in the case of fixed remuneration, 30% in the case of variable remuneration and 10% in the case of other remuneration.

The variation in these percentages results from the aspects set out in point 4. Remuneration of Board of Directors and Statutory Audit Board members and aims to ensure a causal relationship between the compensation rationales and the performance of the holders.

6. Variable Remuneration

6.1. Conceptual Model

The Variable Remuneration Policy of the Management Bodies comprises a variable component, paid as a bonus, considering the evolution of performance, based on criteria defined and reviewed annually by the Remuneration Committee on the proposal of the Appraisals and Nominations Committee.

These criteria encompass two components:

- Quantitative, measured through the fulfillment of KPIs indexed to the Group's Strategic Plan and which are declined into annual targets, set at the beginning of each evaluation cycle to balance between the long-term vision and the delivery of results in the short term;
- Qualitative, which results from an individual assessment of key competences.

The payment of the variable remuneration applicable to the members of the Group's Governing Bodies presupposes compliance with two conditions:

- a) Performance targets:** the achievement of the targets, defined at the beginning of each annual evaluation cycle, broken down from the Group's Strategic Plan; and the satisfactory achievement of the quantitative goals weighed with the individual qualitative evaluation, which may result in a payout value that varies between a minimum and maximum percentage, predefined.
- b) Barrier goals:** the achievement of goals set at the financial, sustainability and safety levels. The achievement of these targets determines the limits of the variable remuneration to be considered, which may be increased/decreased according to the pre-defined objectives and/or penalized/partially suspended the amounts of variable remuneration, in the event of non-compliance with the safety objectives, under the terms of the regulations in force in the Group.

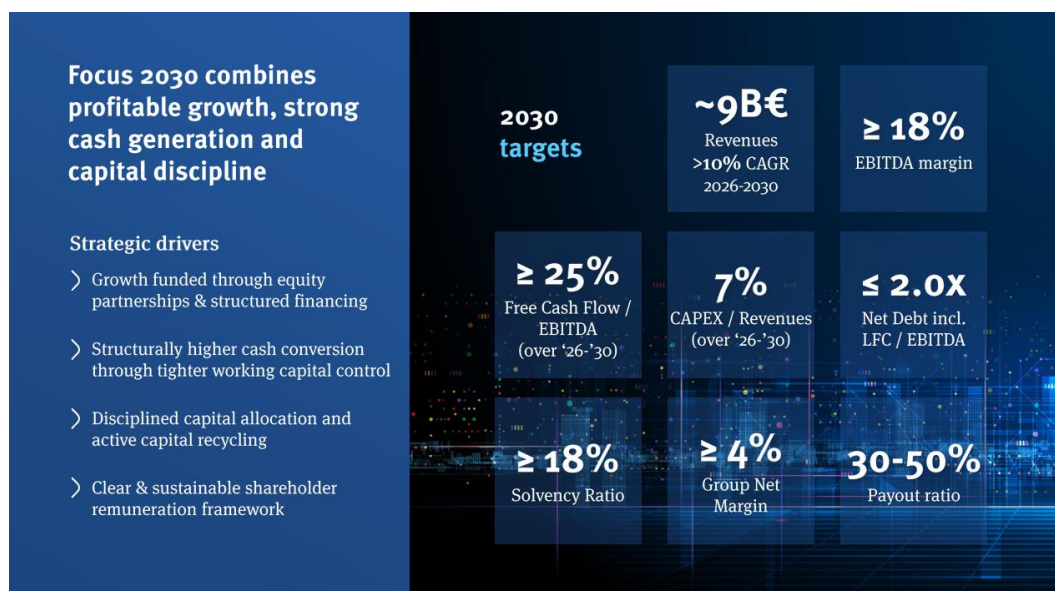
6.2. Alignment with long-term interests and sustainability

To ensure that the Variable Remuneration Policy constitutes a fundamental incentive to promote a long-term vision that safeguards the future interests of the Group and its sustainability, 3 strategic priorities and 4 enablers were defined to be achieved in the long-term horizon to which the application of the respective remuneration is indexed.

Strategic axes



Long-term objectives and goals



6.3. Deferral

With the purpose of fostering a long-term vision and a commitment to sustainable value creation aligned with the objectives of the new Strategic Plan, the Remuneration Policy establishes that part of the performance-based component linked to variable compensation shall be contingent upon achieving the targets set for 2030.

As for this part, the evaluation of the targets will be carried out on an annual basis, to allow a monitoring of the degree of convergence towards the objectives of the Strategic Plan, with the respective payment being deferred, occurring only in 2030 if the targets binding at the end of the Group's Strategic Plan are met.

The Remuneration Committee considers that the way in which the remuneration of directors is structured, namely through the deferral mechanism of part of the variable component, is adequate, ensuring the alignment of their interests with the interests of the Company in the long term.

For the same reason, the Remuneration Committee considers that it is unnecessary to set potential maximum limits, aggregated and/or individual, of the remuneration to be paid to the members of the corporate bodies, further considering that the Remuneration Policy adopted is in line with the remuneration practices of most similar companies, both those listed on the Portuguese capital market, and others operating in international markets, considering the characteristics of the Company.

6.4. Clawback

To safeguard the long-term interests of shareholders and stakeholders, Mota-Engil establishes a refund policy in which, in the event of a restatement of the Company's accounts, the remuneration paid as variable remuneration may be returned.

The time horizon associated with the refund mechanism will, in the light of the current policy, consider the period of the restatement of the Company's accounts, as well as the factors that gave rise to it.

7. Pension Schemes

With the exception of the 3 shareholders of the Group's founding company (of which 2 are former directors and 1 is a current director), for whom a Pension Plan was established as explained in the note attached to the 2025 Consolidated Annual Report entitled "Defined Benefit Pension Plans", Mota-Engil does not have Pension Plans for the remaining members of the Management and Supervisory Bodies.

8. Duration and rights of contracts

The members of the Management and Supervisory Bodies are elected for a term of office whose duration, according to the Company's articles of association, is three years, although a different periodicity may apply in the case of co-optations or other special situations.

The current management contracts require an exclusivity regime, except for activities of an academic nature and there are no special termination clauses or extraordinary payments associated with their termination, other than those provided for in labor law.

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