



## NON-FINANCIAL AND CORPORATE REPORTING POLICY

Subsequent to review by the competent Committee and at the Committee's recommendation, the Board of Directors of Sacyr, S.A. (“**Sacyr**”) has approved this *Non-Financial and Corporate Reporting Policy* (the “**Policy**”) in the furtherance of its general non-delegable duty to set the company’s global policies and strategies.

The purpose of this *Policy* is to define and establish the principles and criteria that govern actions pertaining to non-financial and corporate reporting.

### **1. Purpose.**

As a strategic objective, Sacyr aims to maximize the reporting of its non-financial and corporate information, ensuring its transparency, veracity, and access under equal conditions, in order to guarantee and safeguard the rights of shareholders and other stakeholders and offer detailed, quality information about the non-financial matters most relevant to the Sacyr Group.

This *Policy* aims to establish the directives and guidelines concerning non-financial and corporate reporting applicable to Sacyr and the other companies of its group (“**Group**”), in line with the current legislation of those countries where Sacyr conducts its activities, good corporate governance practices, and Sacyr’s own corporate governance system.

Through the publication and dissemination of non-financial and corporate information, Sacyr provides a clear and accurate expression of its performance in the social, environmental, and corporate governance spheres, as well as its commitment to inform all stakeholders of its contribution to the UN’s Sustainable Development Goals, in accordance with both the duties Sacyr and its Group companies assume and the *Sustainability Policy Framework*.



## **2. General principles.**

To implement the objectives included in this *Policy*, the actions of Sacyr and its Group companies will be guided by the following general principles:

- Non-financial and corporate information encompasses all the non-financial and corporate data of Sacyr and its Group that are reported to the market, investors, and other stakeholders in accordance with current legislation.
- The aim is to ensure that the non-financial and corporate information published by Sacyr and its Group reflects, in all material aspects, the economic, environmental, and social performance of the consolidated Group, as well as its corporate governance, in a reasonable and balanced way, within the scope defined by law, its own corporate governance system, and best corporate governance practices.
- The disclosure of non-financial and corporate information to the market, investors, and other stakeholders will be based on the principles of transparency, veracity, immediacy, and equality, through the use of the appropriate channels and respect for current legislation on personal data protection and Sacyr's Code of Conduct.

## **3. Disclosure channels.**

The disclosure of non-financial and corporate information is conducted through the following channels that aim to maximize reporting and the quality of the information available to the market, investors, and other stakeholders, without prejudice to the use of other channels, depending on the technology, available resources, and latest trends in communication.

### **3.1 Sacyr's corporate website and mobile applications.**

Sacyr's corporate website ([www.sacyr.com](http://www.sacyr.com)) and the sites of its main divisions and companies are available to the market, as are the corporate mobile applications (sacyrlife; sacyrcontigo), where it publishes and updates all non-financial and corporate information of interest, ensuring its quality, transparency, and veracity. Recipients of the information will have the



option to immediately access all current data, in addition to specific publications and figures, with the possibility of subsequent consultation.

### **3.2 Spanish National Securities Market Commission and other bodies.**

The Spanish National Securities Market Commission (*Comisión Nacional del Mercado de Valores*, “CNMV”) is the Company’s main reporting channel to shareholders, institutional investors, and stakeholders in general, with the dissemination and availability to the public that information submitted to the institution immediately acquires, in accordance with current legislation. Communications submitted to the CNMV regarding the Company are immediately posted to the corporate website.

### **3.3. Information on social networks.**

In accordance with CNMV criteria, the use of social networks is permitted to communicate non-financial and corporate information, as a channel in addition or complementary to the CNMV. However, information classified as “privileged” must adhere to the following requirements:

1. That the disclosed information is complete, objective, and clear; and that no additional sources need be consulted for its full understanding;
2. That the message clearly labels the data as “privileged information” and is separated from any promotional or marketing communication;
3. That the Company is clearly identified;
4. That it appears on a social network with widespread distribution on accounts with a very large following;
5. That it is communicated formally and accurately and no information is added or qualified in response or in conversations that is essential to understanding the information.



### **3.4. Disclosure through specific meetings.**

The Company regularly organizes, proactively and upon request, in-person and/or virtual meetings, conference calls, videoconferences, mailings, and roadshows with institutional investors, analysts, financial institutions, asset managers, financial intermediaries, and other market players—such as media outlets, opinion-makers, administrations, third-sector reps, etc.—in order to present non-financial and corporate information (among other data) in a space designed to promote dialogue, wherein the comments and queries of participants can be addressed personally.

### **3.5. Annual General Meeting of Shareholders.**

Given the legal nature of the Company and its Group, each year Sacyr holds an Annual General Meeting of Shareholders, which serves as an excellent forum in which to exchange information between the Company and the shareholders who represent its capital and other stakeholders, thanks to the publication of the Integrated Sustainability Report that includes the Non-Financial Statements.

### **3.6. Other external communication channels.**

The Company has open communication channels to address specific requests for non-financial information, with email addresses enabled for this purpose, including:

Investor Relations: [ir@sacyr.com](mailto:ir@sacyr.com); communications: [comunicacion@sacyr.com](mailto:comunicacion@sacyr.com); shareholders: [accionistas@sacyr.com](mailto:accionistas@sacyr.com); CSR: [rcorporativa@sacyr.com](mailto:rcorporativa@sacyr.com); general information: [info@sacyr.com](mailto:info@sacyr.com); money laundering: [sacyr.prevencionbc@sacyr.com](mailto:sacyr.prevencionbc@sacyr.com); personal data protection: [protecciondedatos@sacyr.com](mailto:protecciondedatos@sacyr.com) or [dpo@sacyr.com](mailto:dpo@sacyr.com); Advice and Complaint Line: [codigoconducta@sacyr.com](mailto:codigoconducta@sacyr.com), Harassment Complaint Line: [denunciaacoso@sacyr.com](mailto:denunciaacoso@sacyr.com).

### **3.7. Internal channels.**



Sacyr has internal channels to communicate with its employees, as one of its stakeholders that requires more attention and information. The same criteria of equality, veracity, and transparency apply to the use of internal channels, including the Mysacyr intranet, newsletters, and mailings.

The Board of Directors of Sacyr, S.A. approved this *Non-Financial and Corporate Reporting Policy* on 17 December 2020.