

Climate change and Energy Policy







1

INTRODUCTION
AND OBJECTIVE

2

SCOPE OF APPLICATION

3

PRINCIPLES OF ACTION
ON CLIMATE CHANGE

4

STRATEGIC
COMMITMENTS ON
CLIMATE CHANGE

5

COMMUNICATION
AND TRANSPARENCY

6

APPROVAL
AND UPDATING

1. Introduction and objective

The Sener Group recognizes climate change as one of the greatest global challenges, with direct implications for sustainable development, energy security, and business competitiveness. Based on its corporate purpose and values, it assumes its responsibility for contributing to climate mitigation and adaptation through innovative technological and engineering solutions that drive the transition towards a carbon-neutral economy, both in projects for customers and in its own internal operations and processes.

This Climate change and Energy Policy is a specific part of the Sener Group's Sustainability Policy, complementing and dealing in greater depth with aspects related to energy, in particular, climate action. Its objective is to define guidelines for identifying, managing, and reducing the risks and negative impacts associated with climate change, enhancing positive impacts and seizing opportunities, making climate criteria an integral part of the decision-making process at all levels of management and promoting decarbonization, energy efficiency, and adaptation in all areas of activity.

Commitment to climate action is an essential pillar of Sener's responsible business model and governance and sustainability system, in line with the highest international standards. The Group acts in accordance with the Paris Agreement and the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), as well as other applicable regulations.

With this policy, the Sener Group is strengthening its commitment to climate action, leading the global transformation towards a sustainable, resilient energy model.

2. Scope of application

The scope of this Policy covers Sener Grupode Ingeniería, S.A. and its subsidiaries (hereinafter, the "Sener Group" or the "Group"). Compliance is mandatory for all Sener Group directors, managers and employees and extends to suppliers, business partners and other third parties with whom the Group maintains contractual relationships, in accordance with the terms set out in the relevant agreements. In this way, the adoption of principles and practices aligned with this Policy is encouraged throughout the value chain, including both upstream and downstream phases.

Similarly, individuals acting as Sener representatives in companies or entities outside the Group, or in those where Sener does not exercise effective control, must, to the greatest extent possible, actively promote the adoption of principles aligned with those established in this Policy.

No exceptions are envisaged, other than those duly justified on the grounds of material irrelevance.

This approach ensures a consistent cross-cutting application of climate action, in line with the principles of double materiality and with the requirements of transparency, traceability and accountability established under European corporate sustainability and climate change reporting regulations.

3. Principles of action on climate change

The principles of action on climate change provide a reference framework to guide the decisions and actions of the Sener Group in this area. This policy is aligned with and complements the general principles set out in the Sustainability Policy, laying down specific guidelines for managing climate, energy, and decarbonization.

Within this framework, the following principles of action are specified:

- **Establish and periodically review climate-related objectives**, ensuring they are aligned with scientific advances and international best practice.
- **Integrate climate and energy action into strategic planning and risk management**, incorporating sustainable financial criteria and ensuring transparency and traceability in corporate information.
- **Identify and assess climate impacts, dependencies, risks and opportunities** in the Group's own operations and throughout the value chain, using recognized climate scenarios and modelling tools to anticipate risks.
- **Use technological innovation and digitalization as levers for decarbonization**, promoting more efficient and less emission-intensive solutions, including digital technologies for optimizing energy consumption.
- **Accelerate the transition to a sustainable energy model**, through a commitment to renewable energies, process electrification, operational efficiency, and advanced energy management systems in the Group's own operations and in the projects designed and executed by it.
- **Strengthen the corporate culture of climate and energy responsibility**, through continuous awareness-raising and training of Group personnel, avoiding setbacks in the commitments undertaken.
- **Promote the efficient, safe and responsible use of energy**, fostering sustainable behaviours and actively involving workers and stakeholders in reducing consumption and the emissions associated with our operations.
- **Involve the value chain in climate action**, encouraging the adoption of measures aligned with climate resilience and fostering the progressive consideration of climate criteria in the selection and evaluation of suppliers, paying attention to opportunities for reducing emissions and improving adaptation.
- **Incorporate climate change adaptation in operational management**, anticipating physical impacts and increasing the resilience of operations, infrastructure and the communities where the Sener Group operates.

- **Foster collaboration with public, private and third sector entities, and participation in initiatives, alliances and forums** that promote climate action, the energy transition and sustainable competitiveness, **with a commitment to the transparent reporting and publication of audited data on emissions and progress.**

4. Strategic commitments on climate change

The Sener Group undertakes the following commitments to make effective measurable progress in its action to deal with climate and energy issues, contributing to global sustainability and responsible leadership in the engineering and technology sector:

- **Achieve climate neutrality by 2045 (Scopes 1, 2 and 3)**, in accordance with global emissions reduction targets, applying compensation mechanisms only when there are no viable alternatives for reducing emissions.
- **Report transparently on progress in all commitments** through verifiable indicators, ensuring traceability and the comparability of data in accordance with international standards (CDP, SBTi, etc.).
- **Progressively incorporate climate and energy risk management in corporate processes**, ensuring the resilience of infrastructure, operations and communities.
- **Implement plans for adapting critical facilities and major projects**, anticipating physical impacts and increasing resilience.
- **Develop and implement specific action plans for the decarbonization of operations, products, and services**, prioritizing energy efficiency, electrification and the use of renewable energy in our own operations and in group projects.
- **Improve the energy efficiency of operations and increase the percentage of energy consumption from renewable sources** until Scopes 1 and 2 climate neutrality is achieved.
- **Foster awareness of climate action and the responsible use of energy among all those in the Sener Group**, promoting sustainable habits in everyday activities. Additionally, **offer specific training on climate change and energy to groups of people whose decisions may have an impact on climate change**, ensuring the content is regularly updated.
- **Involve suppliers and strategic partners in achieving climate and energy goals**, promoting the progressive adoption of good practices in the reduction of emissions and energy efficiency, and monitoring progress.
- **Promote the progressive adoption of emissions reduction and energy efficiency standards** among suppliers and strategic partners, encouraging continuous improvement and alignment with the climate objectives of the Sener Group.
- **Participate actively in international initiatives, alliances and forums** on climate action and energy transition each year, **comply strictly with current regulations and anticipate the need to adapt to new regulatory frameworks.**

5. Communication and transparency

This policy is published on the Sener Group's corporate website and disseminated through internal and external communication channels. It is available to all stakeholders and is incorporated into staff training and awareness programmes.

The policy is reviewed and updated periodically, and progress is reported in the company's sustainability reports.

6. Approval and updating

The Sener Board of Directors is responsible for approving this Climate change and Energy Policy as part of its duty to oversee and approve corporate policies and strategies. This approval reinforces the Group's institutional commitment to climate change and energy management and ensures its effective application across all companies under its control.

The Board will also oversee its proper implementation, supported by the Sustainability Officer, who will coordinate operational application, monitor effectiveness, and propose improvements as necessary.

The Policy will be reviewed and updated periodically to ensure its current validity, relevance and alignment with regulatory changes and developments regarding climate change, and with the company's specific circumstances. Any material changes will be submitted again for approval by the Board of Directors.

This policy was approved by Sener's Board of Directors on 18 December 2025 and came into effect on that date.



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