

POLICY: Compliance Reporting and Anti-Retaliation Policy			
Issued by: Compliance	Approved by: Compliance Committee	Approved Date: 03/25/2025	C-P08E

SUMMARY

1. Summary

FlatironDragados personnel have the right and the responsibility to ask questions and make reports in good faith about potentially illegal or unethical behavior for investigation and response. Any supervisor or manager must immediately escalate any reports of actual or potential violations of law or policies that they receive from personnel or third parties to the reporting line or directly to the Compliance Department. Under no circumstances will the Company tolerate any direct or indirect retaliation against any person who asks a question or makes a report in good faith about potentially illegal or unethical behavior, even if the concern is found to be unsupported.

2. Purpose

To support its commitment to integrity and the duty of all employees to report suspected misconduct and concerns, FlatironDragados has engaged an external third-party reporting line provider to allow personnel to raise concerns without fear of retaliation. This reporting line allows personnel to ask questions or make reports about actual or potential illegal and unethical behavior, including violations of the Code of Conduct or any other Company policies. This policy supports our core values of integrity and accountability and holds all Company personnel responsible for maintaining our culture and values. The Company prohibits retaliation against any person who asks a question or makes a report in good faith about potentially illegal or unethical behavior. This document sets forth the anti-retaliation policy.

3. Scope and Use

This policy is effective starting March 31, 2025. It applies to the Flatiron Dragados North American group (“Company”) including affiliates/subsidiaries and JVs. Officers of the Company are responsible for its implementation within their respective areas of control.

POLICY

COMPLIANCE REPORTING POLICY

FlatironDragados personnel have the right and the responsibility to ask questions and make reports in good faith about potentially illegal or unethical behavior for investigation and response. If comfortable doing so, personnel can raise questions and make reports to their immediate supervisors or managers. Alternatively, Company personnel also have the option of asking questions or making reports directly to the Compliance Department or anonymously through the reporting line operated by an external third-party. Regardless of the method chosen, personnel must report all actual or potential violations of law or Company policies to one of these resources.

The Helpline can be accessed 24 hours a day, 7 days a week in the following methods:

- Flatiron Dragados third party reporting line, multiple language options are available.



- USA Phone Number: 1-800-461-9330
- Canada Phone Number: 1-800-235-6302

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Any supervisor or manager must immediately escalate any reports of actual or potential violations of law or policies that they receive from personnel or third parties to the reporting line or directly to the Compliance Department.

Any good faith question, report or complaint is fully protected by this policy, even if an investigation finds the report, question or concern to be unsubstantiated. "Good faith" means reasonable grounds for believing the information disclosed indicates actual or potential illegal or unethical behavior, including violations of policies.

Any allegations found to have been made maliciously or with knowledge that they were false will be treated as a serious disciplinary offense.

Nothing in this policy prevents reporting potential violations of the law to relevant government authorities.

ANTI-RETALIATION POLICY

Under no circumstances will FlatironDragados tolerate any direct or indirect retaliation against any person who asks a question or makes a report in good faith about potentially illegal or unethical behavior, even if the concern is found to be unsupported. The Company will not tolerate any direct or indirect retaliation against any person who assists in an investigation of potentially illegal or unethical behavior. The Company also prohibits any individual from discouraging personnel from making reports or cooperating in an investigation.

POLICY VIOLATIONS

Any director, officer, supervisor, or employee who violates this Policy will be subject to disciplinary action in accordance with applicable laws and policies, up to and including possible termination of employment.

Each Business Partner agreement shall reinforce this policy and specify that a violation of this policy shall be grounds for termination of the agreement, and other legal remedies.

PROCEDURES

- C-PR01-Compliance Reporting Procedure

RESOURCES / FORMS

- FlatironDragados Code of Conduct