



Criminal and Anti-Bribery Compliance Policy

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3	July 27, 2021	Board of Directors	Compliance Committee	<ul style="list-style-type: none">✓ Modification of the ACS Group's Ethical Channel. Adaptation to Directive (EU) 1937/2019 of October 23, 2019, on the protection of persons who report infringements of Union law. ✓ The term "Senior management", in all the documents that make up the company's Global Compliance management system, means and refers to the "Corporate General Manager". ✓ Specific reference to the express prohibition of bribery in compliance with the improvement opportunities set out by AENOR in its October 2020 report.
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1. Purpose of ACS' Criminal and Anti-bribery Compliance Policy

This *Criminal and Anti-bribery Compliance Policy* elaborates on the provisions of the ACS Code of Conduct applicable to the *Organization* and, therefore, corresponds to its ethical values, ratifying **ACS' desire to maintain a level of behavior that complies both with the standards and with its ethical values**, while defining its framework for the **principles of compliance in criminal matters**.

This *Policy* is aligned with the culture of integrity and respect for ACS' rules and takes into consideration not only the *Organization's* interests but also any requirements that may come from its *Stakeholders*. In this sense, it is a text aligned with ACS' strategic objectives and, consequently, with its **determination not to tolerate in its context, any conduct that could constitute a crime**. Therefore, the maximum commitment of the *Company's Governing Body* and *Senior Management* is required as well as that of the rest of the *Organization's Associates*, in order to comply with its provisions.

Specifically, ACS is committed to the fight against bribery, which is prohibited both with public authorities and officials and in the private sphere. ACS Group personnel are prohibited from offering or receiving from third parties any type of gifts, handouts or favours as a result of professional achievements, as well as those that are outside market practices or that, due to their value, their characteristics or the circumstances in which they occur, could reasonably imply a change in the development of the commercial, administrative or professional relations in which its companies are involved. It is important to properly select and monitor third parties that may act on behalf of any ACS Group companies and that may engage in such conduct.

ACS Group companies will ensure compliance with this obligation, also avoiding any transaction that could be interpreted as a gift or donation to political parties or individual politicians, whether in cash or in kind. They must ensure that donations or sponsorships to entities apparently not linked to political parties or public officials do not fundamentally contravene the provisions of this Code of Conduct.

When permitted in the territories where they are intended to be carried out, lobbying activities will be carried out in strict compliance with applicable regulations and following the processes established by the ACS Group companies in relation to these activities."

Based on this commitment to compliance, the parameters are established for the conduct that is expected from the *Subjects affected by this document*, while requiring a commitment to them and describing the measures adopted to monitor this mandate and the consequences in the event of non-compliance.

The terms defined in this document are included in **Annex I** of this Policy.

2. Entities, people and activities affected

2.1 Entities and people affected

This *Policy* is mandatory and globally applicable to the *Organization*. The *Organization's Associates* must comply with its content, regardless of the position they occupy and the territory in which they are located, unless the applicable laws in the jurisdiction in which they operate establishes more stringent provisions, which shall prevail over this *Policy*.

Due to the foregoing, although this *Policy* is applicable to the *Organization's Associates*, it may also be extended, in whole or in part, to *Business Partners*, provided that the specific circumstances of the case so advises, thus imposing the compliance with the *due diligence* processes of the *Organization* in its selection of *Third Parties* to ensure compliance with the criminal rules, which establishes ACS' obligation to monitor the conduct carried out *by those who, being subject to the authority of legal representatives and officers or by law of the legal entity, may have incurred criminal conduct for having seriously breached the duties of supervision, monitoring and control over them, in respect to the specific circumstances of the case*, regardless of whether they are *Associates of the Organization* or *Business Partners*.

2.2 Affected activities

In addition to this *Policy* there is a Catalog of Criminal Risks and Expected Behaviors , approved by the Compliance Committee where the respective classification of criminal acts are summarized, in accordance with the provisions of Article 31 *bis* of the Spanish Penal Code, which stipulates that legal entities can be investigated in Spain for crimes¹ committed in its name or on its behalf, and when for its direct or indirect benefit, (i) by their legal representatives and officers , or (ii) by the persons subject to their authority , when the commissioning of the crime, in this second case, is the result of an absence of the proper controls, given the specific circumstances of the case.

¹ The Spanish Penal Code provides for the criminal liability of legal entities for the commissioning of a closed list of crimes (*numerus clausus*), which will be described in later sections of this *Policy*, without prejudice to the personal criminal liability of the *Associates of the Organization* or *Business Partners* who have committed the crime or who have cooperated with or been participants in them.

The content of the *Catalog of Criminal Risks and Expected Behaviors* not only summarizes the different crimes but also describes, for each one of them, the main activities that could involve *criminal risks* or situations of bribery, all in order to ensure that the respective recipients remain alert to situations that could expose them to such risks in the exercise of their activities. Likewise, it makes reference to the parameters regarding the conduct that ACS expects from the *Subjects affected by this document*, which may include referrals to other internal regulations or procedures in this regard.

3. List of crimes and parameters for conduct

In the *Catalog of Criminal Risks and Expected Behavior*, the criminal figures of which **any juridical person** can be criminally liable under the terms established in the current Spanish Penal Code are summarized, and this document is neither detailed nor closed, **therefore, together with the modalities provided therein, there may be other ways of perpetrating the types of criminal acts discussed.**

It is the **obligation of each person to be duly informed of the Laws and the respective compliance.** It must be borne in mind that the benefit obtained by an illicit activity can be direct as well as indirect, and extreme caution must be exercised over any conduct that, being illicit, could result in a benefit to the Organization in the broad sense. Likewise, legal entities will not only respond for actions or omissions that occurred in Spain, but **also, if certain circumstances are met, for what happened in any other country**, which obligates all the *Organization's Associates* to remain alert to potentially criminal behavior according to the Spanish regulations that concurrently applicable abroad.

In this sense, if you have any questions regarding the content of this section, or if you would like more information, you can refer to the *ACS Compliance Committee* and/or consult the criminal law texts in the current Spanish Penal Code (www.boe.es)

4. Organisational measures

4.1. The Compliance Committee

4.1.1 Members

ACS has a *Compliance Committee* that will be responsible for ensuring that this *Policy* is effective through the implementation of the different measures envisaged in the *criminal and anti-bribery compliance management system* that supports it. The *Compliance Committee* is set up as a collective body, and will be made up of the *Members of the Organisation* who hold the following positions:

- Compliance Manager
- Administration and Control Management Manager
- Internal Audit Manager
- Taxation Manager
- External consultant specialising in criminal law

ACS's *governing body* has given the *Compliance Committee* autonomous powers of initiative and control as well as the greatest possible independence to carry out its duties, so that it is free from any business conditioning factors that might hinder the performance of its duties.

Under the *Policy*, the *Compliance Committee* has the full support of ACS's *governing body*, to which it has direct access, and is entrusted with the responsibility of supervising the operation of and compliance with the *criminal and anti-bribery compliance management system*. It is authorised to receive reports of breaches of the Global Compliance Management System, in accordance with the ACS Whistleblowing Channel Operating Policy. It is also a fundamental body in the development of the investigation undertaken as a result of communicating the complaint in accordance with the Complaint and Non-Compliance Investigation Procedure at ACS. The *Members of the Organisation* are obliged to immediately provide any documents and information requested.

The *Compliance Committee* performs its tasks autonomously, without requiring specific mandates for this purpose, under the protection of this *Policy* and the *document governing the compliance management system*.

The independence of the *Compliance Committee* ensures neutrality in decision-making. This independence is supported by its functional relationship and direct access to the *governing body*, and by the distance from the management team and middle management in charge of operational management. In addition, the assessment of the *Compliance Committee's* performance is ultimately the responsibility of the *governing body*.

4.1.2 Main tasks

The main tasks of the *Compliance Committee* with regard to criminal prevention are grouped together below in a structured manner:

1. Autonomously promote and supervise the **implementation** of the *Organisation's criminal and anti-bribery compliance management system*, ensuring that all *parties subject to this document* have access to the *Organisation's* rules for the prevention of crimes.
 2. Identify **criminal and anti-bribery compliance** obligations, keeping them up to date and disseminating them to the *Members of the Organisation*.
 3. Identify and manage **criminal and bribery risks**, analysing and assessing them in order to prioritise actions and allocate resources for their prevention, detection and management.
 4. Promote the use of the whistleblowing channels regulated in the ACS Whistleblowing Channel Operating Policy, and ensure that there will be no reprisals against the whistleblower.
 5. Promote **awareness and training** sessions that allow the *parties subject to this document* to have the **knowledge and skills** necessary to assume their responsibilities in terms of the prevention, detection and management of *criminal and bribery risks*. The Committee is also responsible for promoting the dissemination and implementation of compliance training programmes, encouraging the dissemination of and ensuring compliance with ACS's Code of Conduct and the compliance policies and procedures.
 6. Advise not only the *governing body and senior executives*, but also any other member of the *Organisation* that requires assistance from the *Compliance Committee* and **report** to
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the *governing body* and *senior executives* on the results arising from the execution of the *criminal and anti-bribery compliance management system* and on its performance.

7. Duly identify (through, for example, title, date, author, reference number, etc.) in the appropriate format not only **information** on the pillars of the *criminal and anti-bribery compliance management system*, but also **documentation** arising from its **implementation**, making sure it is available (except that which, for confidentiality reasons, is only accessible to certain areas of the *Organisation*), suitable for use, allows its access to be traced and preserves its legibility, promoting a demanding culture of compliance with the basic principles of responsible behaviour of all professionals linked to ACS.
8. **Measure the performance** of the *Organisation's criminal and anti-bribery compliance management system* through indicators, ensuring that all its components operate correctly and promoting its **review** and **continuous improvement**.

4.2.1 The governing body and senior executives.

ACS's *governing body* and *senior executives* not only support the *Compliance Committee* in the performance of its duties, but also actively promote the *compliance* culture at the *Organisation*, ensuring that it has the appropriate resources to effectively execute the *criminal and anti-bribery compliance management system* and promoting the use of the procedures and channels in place for reporting potentially criminal conduct that may affect the *Organisation* and its activities, and ensuring the confidentiality and protection of the whistleblower, among other matters.

The leadership exercised in ACS by its *governing body* and its *senior management* are assigned the particular obligations that are detailed below, in addition to the obligations incumbent on all the *Organization's Associates* (see section 4.2.2 of this *Policy*).

(i) Obligations of the **Governing Body**

The *Governing Body* is responsible for formally approving this *Policy* - as well as the updates it may require - and to promote the adoption and implementation of a *Criminal and Anti-bribery Compliance Management System* appropriate for the *Organization*, which is capable of preventing, detecting and managing the *Criminal and bribery risks* that threaten the *Organization*.

In compliance with the provisions of the Spanish Criminal Code, ACS has assigned *the supervision of the operation and compliance with the prevention model implemented to a body of the legal entity with autonomous powers of initiative and control, with the governing body* entrusting the appointment of its members and formally approving the creation of this body, while granting it the necessary autonomous powers of initiative and control as well as adequate and sufficient financial, material and human resources in order for it to be able to effectively perform its work.

Being responsible for the adoption of the *System*, its mandate includes evaluating the respective effectiveness periodically, while modifying, if necessary, when it is aware, by way of any channel, of the existence of serious breaches or when there are significant changes in the circumstances that concern the *Organization*, in the assessment of the respective *Criminal Risks* or in terms of the *Criminal Compliance* objectives established by the *Organization*.

Likewise, under the terms established in the *Criminal Compliance and Anti-Bribery Management System* regarding the *Criminal Compliance Reports*, the *Governing Body* receives, reviews and endorses the reports provided by the *Compliance Committee*, while adopting the actions eventually suggested by the *Compliance Committee* or promotes those that it deems most appropriate for the proper management of the *criminal* and *bribery risks* identified. The *Governing body* also ensures that training processes representing ACS' requirements are established in the *organization*, which serve to reduce the likelihood of the materialization of any *criminal and bribery risks* that have received a risk classification greater than "low." The *governing body* must review, at the request of the *Compliance Committee* or *Senior Management*, the procedures and controls associated with the delegation of authority for decision-making in areas where there is *criminal or bribery risk*, when such delegations exist.

(ii) Obligations of Senior Management

ACS' *Senior Management* collaborates with the *Governing Body* in carrying out its responsibilities, especially with regard to the transmission of the *Organization's Compliance* culture and its ***zero tolerance regarding conduct that may entail committing crimes.***

Because of its proximity to ACS' strategic and operational objectives and its hierarchical position, *Senior Management* is responsible for directing and supporting all the *Organization's Associates* in the exercise of their obligations in matters of *Compliance*, while ensuring that all of them integrate them in the development of their daily activities in the *Organization*. In this regard, in the exercise of its executive functions, *Senior Management* ensures that the requirements arising from the *System* are incorporated into all the *Organization's* processes and procedures, while directing and supporting the *Organization's Associates* in the observance of the *Requirements* and the effectiveness of the *System*.

It must also ensure the availability of adequate and sufficient resources for the effective execution of the *System*, by internally communicating the importance of the respective execution in a manner consistent with that which is established in this *Criminal and Anti-bribery Compliance Policy*.

Senior management must also identify and act to manage potential or real conflicts of interest, when there are situations in which the responsibility or authority for decision-making is delegated, in contexts where there is criminal or bribery *Risk*.

Senior management participates in the processes of identification, analysis and evaluation of *criminal risks* when required to do so, in addition to promoting among the *Organization's Associates* the use of channels made available to such individuals and *Third parties* for the communication of potential criminal behavior that may affect the organization and its activities.

Regarding the communications of the *Organization's Associates* regarding activities related to criminal and bribery risks, *Senior Management* guarantees the absence of reprisals, discrimination or sanctions for those communications made in good faith or for those actions designed to deter the participation in criminal activities.

4.2.2 All the Organization's Associates

All the *Organization's Associates* are responsible for understanding, observing and applying the provisions of this *Criminal and Anti-bribery Compliance Policy*, while collaborating with the *Compliance Committee*, the *Governing Body* and *Senior Management* when necessary, and in

particular practicing the behaviors expected of them with respect to the *Catalog of prohibited conduct and parameters for expected behavior*, mentioned above.

Likewise, all of them must communicate immediately to the *Compliance Committee* any action to avoid or remedy the eventual committing of a crime or potential crime of which they are aware and / or that is being managed without the apparent intervention of the *Compliance Committee*.

In addition, it is expected that all *the Organization's Associates* adhere to this *Criminal and Anti-bribery Compliance Policy*, attend training sessions that, in terms of criminal compliance, are determined due to their role or position in the *Organization*, and immediately provide the information and documentation requested by the *Compliance Committee*.

5. Acknowledgment and statement of conformity

This *Policy* is delivered and is available to all *the Organization's Associates on Intranet Corporate*.

Also, ACS will make this *Policy* available to its *Business Partners* through its website www.grupoacs.com.

For the *Organization's Associates* that occupy positions that are especially exposed to a *Criminal Risk*, their annual statement will be requested in accordance with this *Criminal and Anti-bribery Compliance Policy*. Analogously, for *Business Partners* that present a *Criminal Risk* greater than "low," their compliance with the values of this document will be requested.

6. Reporting complaints and non-compliance

All Members of the Organisation **have the obligation to report individual or collective behaviour or activities** that occur in the context of their activities at the Organisation and that may involve a **breach of the contents of this document or the other documents of the criminal and anti-bribery compliance management system**, regardless of whether such behaviour has been ordered or requested by a superior.

For this Policy to be effectively applied, and with the aim of obtaining an immediate response by ACS when it becomes aware of potential breaches of the criminal and anti-bribery compliance management system, ACS has implemented the Company's Whistleblowing Channel ("Whistleblowing Channel"), which is in line with current national and EU regulations, and with best market practices. The Whistleblowing Channel allows for various forms of communication, which operate in a professional and confidential manner. These means of communication allow potential whistleblowers to report the events that represent a violation of the system to the ACS personnel designated for this purpose. ACS guarantees the confidentiality and protection of the whistleblower.

Any complaint included in this Policy may be submitted through one of the channels detailed below, which are included in the ACS Whistleblowing Channel Operating Policy:

- a) Ordinary channels:
 - 1. Direct supervisor or a member of ACS management;
 - 2. Compliance Committee member;
 - 3. The Regulatory Compliance Department.
 - 4. By post:

For the attention of: Canal Ético Grupo ACS

Avda. Pío XII 102, 28036 Madrid, Spain.

b) Alternative channels: Alternative channels are considered the following:

5. The online channels accessible through the website and mobile application, as well as the 24/7 telephone channel, which are listed on the website www.grupoacs.com

7. Consequences of breach

In accordance with the provisions of the ACS Code of Conduct as well as the *Reference Document of the Compliance Management System*, all the *Subjects affected by this document*, regardless of their hierarchical level and geographical location or functional position, have the obligation to comply with the principles and procedures established in the said texts, as far as they are applicable. Likewise, in order to ensure the correct development of the *Criminal and Anti-bribery Compliance Management System*, they are urged to report any matter that contradicts it, by following the terms set forth in section 7 (" *Communication of conduct* ") of this *Policy*.

When the *Monitoring Committee of the Code of Conduct* investigates and confirms the violation of what is indicated by these texts, it will propose to the *Governing Body* the measures to be adopted, including disciplinary actions (in the labor sphere) or contractual (in commercial relations with third parties), that it considers to be proportional to the risk or damages caused. The said measures shall not only be applied to the subjects whose behaviors have caused the risk or damage, but also on any employee who has not followed the procedures established by ACS for its prevention and response, a circumstance that is considered in itself a violation of the values and ethical principles to which ACS has committed to.

The measures adopted from a labor perspective will be respectful of the applicable regulations, without losing force or proportionality in regards to the seriousness of the events that gave cause to it, while informing if appropriate, the Legal Representatives of the Workers.

In the event that it is confirmed that the performance of an *Associate of the Organization* may constitute a criminal offense attributable to the legal entity, this circumstance will be revealed to the competent Public Authorities for their knowledge and prosecution. Such communication will be accompanied by the evidences and / or indications that may have been collected in this regard.

Annex I

Definitions

Definitions

The definitions of those concepts that will be used frequently in this document (cited in *italics*) are listed below:

- **ACS/Organization:** ACS, ACTIVIDADES DE CONSTRUCCIÓN Y SERVICIOS, S.A.
- **Governing body:** ACS Management Body, to the extent that it is assigned the responsibility and fundamental authority for the activities, governance and policies and to which ACS' *Senior Management* reports and is held accountable.
- **Senior Management:** *Members of the Management Committee of the Grupo ACS that belong to the parent company, ACS, Actividades de Construcción y Servicios, S.A.*
- **Compliance Committee:** an ACS internal body endowed with autonomous powers of initiative and control, which is entrusted, among other tasks, with the responsibility of supervising the operation and observance of the *Organization's Criminal and Anti-bribery Compliance Management System*. The existence of the *Compliance Committee* complies with the requirements established in the Spanish Penal Code (Article 31 bis of the Spanish Penal Code) with regard to the supervision of the *Criminal and Anti-bribery Compliance Management System*.
- **The Organization's Associates:** the members of the *Governing Body*, managers, employees, temporary workers or employees or those under a public-private partnership, and volunteers of one organization and the rest of the people under the hierarchical subordination of any of the above.
- **Business Partners:** any legal or natural person, except the *Organization's Associates*, with whom the *Organization* maintains or plans to establish some type of business relationship. For example, but not limited to, intermediaries as agents or commission agents, external advisers, *joint-ventures* or natural or legal persons hired by ACS for the delivery of goods or services, are included.
- **Subjects affected by this document:** all the *Organization's Associates* as well as the *Business Partners* that are determined, when it is advisable or necessary to transfer all or part of the contents of this document.
- **Third-party:** natural or legal person or organization independent of the *Organization*.

- **Stakeholders:** the natural or legal persons who, not being *Business Partners* or *Associates of the Organization*, may be affected or perceived as being affected by a decision or activity of the *Organization*.
 - **Staff that occupy positions that are especially exposed:** any *Associate of the Organization* whose position involves exposure to a certain criminal risk that is greater than "low" according to the *Criminal Risks* evaluation.
 - **Criminal and Anti-bribery Compliance Policy:** set of provisions contained in this document, hereinafter also referred to as the "**Policy.**"
 - **Catalog of prohibited conduct and parameters for expected behavior:** document that reflects the list of crimes applicable to the legal entities under the terms provided for by Spanish Penal Code, as well as a brief description (not literal) of each one of them and the behaviors that are expected from the respective constituents for the respective early prevention, detection or management.
 - **Reference document of the Compliance Management System:** document that is supported by this *Policy* and summarizes the standards and existing organizational documents within ACS in terms of *criminal Compliance*, while also including the measures designed to assess, prevent, detect and manage the criminal risks early on.
 - **Criminal and Anti-bribery Compliance Management System:** system of organization and management for the prevention of crimes, which has as its objective the prevention, detection and management of *criminal risks* through its integration in the business processes, as well as the measurement for its continuous improvement, with its essential basis being represented in the *Criminal and Anti-bribery Compliance Policy* and in the *Reference Document of the Compliance System*. Hereinafter, also referred to as the "**System**".
 - **Criminal risk:** risk related to the development of conducts that could constitute a crime attributable to ACS, according to the regime of criminal liability of legal persons established in the Spanish Penal Code.
 - **Requirement:** a demand that is provided for and mandatory by nature. The *requirements* may come from criminal laws and complementary regulations or be established by ACS through the *Criminal and Anti-bribery Compliance Policy* or any of the documents of the *Criminal and Anti-bribery Compliance Management System* that support it.
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