



Catalogue of Prohibited Conduct and Expected Parameters of Behaviour

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1	22 March 2019	Compliance Committee	Compliance Committee	
2	18 June 2020	Compliance Committee	Compliance Committee	Adaptation to the AML/CFT Act
3	6 October 2021	Compliance Committee	Compliance Committee	Review of the criminal and anti-bribery risks and controls matrix September 2021
4	16 October 2023	Compliance Committee	Compliance Committee	Adaptation to the amendments to the Spanish Criminal Code [<i>Código Penal</i>] approved 2022 and the first half of 2023: Spanish Law 6/2022, of 12 July 2002,

			<p>Supplementing Spanish Law 15/2022, of 12 July, on equal treatment and non-discrimination [<i>Ley Orgánica 6/2022, de 12 de julio Complementaria de la Ley 15/2022, de 12 de julio, integral para la igualdad de trato y la no discriminación, de modificación de la Ley Orgánica 10/1995</i>], amending Spanish Organic Law 10/1995, of 23 November, on the Criminal Code [<i>Ley Orgánica 10/1995, de 23 de noviembre, del Código Penal</i>].</p> <p>Spanish Organic Law 9/2022, of 28 July, establishing rules facilitating the use of financial and non-financial information for the prevention, detection, investigation and prosecution of criminal offences [<i>Ley Orgánica 9/2022, de 28 de julio, por la que se establecen normas que faciliten el uso de información financiera y de otro tipo para la prevención, detección, investigación o enjuiciamiento de infracciones penales</i>], amending Spanish Organic Law 8/1980, of 22 November, on Financing of Autonomous Regions [<i>Ley Orgánica 8/1980, de 22 de septiembre, de Financiación de las Comunidades Autónomas</i>] and other related provisions amending the Criminal Code.</p> <p>Spanish Organic Law 10/2022, of 6 September, on the comprehensive guarantee of sexual freedom [<i>Ley Orgánica 10/2022, de 6 de septiembre de garantía integral de la libertad sexual</i>].</p> <p>Spanish Organic Law 11/2022, of 13 September, amending the Criminal Code with regard to reckless driving of motor vehicles and motorcycles [<i>Ley Orgánica 11/2022, de 13 de septiembre de modificación del Código Penal en materia de imprudencia en la conducción de vehículos a motor o ciclomotor</i>].</p> <p>Spanish Organic Law 14/2022, of 22 December, on the transposition of European directives and other provisions for the adaptation of criminal law to European Union law, and reform of offences against moral integrity, public disorder and smuggling of dual-use arms [<i>Ley Orgánica 14/2022, de 22 de diciembre, de transposición de directivas europeas y otras disposiciones para la adaptación de la legislación penal al ordenamiento de la Unión Europea, y reforma de los delitos contra la integridad moral, desórdenes públicos y contrabando de armas de doble uso</i>], which responds to the need to transpose certain directives to be introduced into Spanish law urgently. This law consists of two sections, three transitional provisions and six final provisions. The first section amends the Criminal Code, in different areas, and the second amends Spanish Organic Law 12/1995, of 12 December, on Combating Smuggling [<i>Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando</i>], to reinforce the punishment for dual-use arms.</p> <p>Spanish Organic Law 3/2023, of 28 March, amending Spanish Organic Law 10/1995, of 23 November, of the Criminal Code, in matters of mistreatment of animals [<i>Ley Orgánica 3/2023, de 28 de marzo, de modificación de la Ley Orgánica 10/1995, de 23 de noviembre, del Código Penal, en materia de maltrato animal</i>].</p>
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1. CATALOGUE OF PROHIBITED CONDUCT AND EXPECTED PARAMETERS OF BEHAVIOUR IN FUNDACIÓN ACS

This Catalogue of Prohibited Conduct and Expected Parameters of Behaviour applies to FUNDACIÓN ACS as well as to the entities which, by decision of their management body, assent to the Criminal and Anti-Bribery Compliance Policy, and which would make up the supervisory perimeter. It may also apply to Business Partners if the specific circumstances of the case so require.

1.1 Purpose

This Catalogue develops FUNDACIÓN ACS's Criminal Compliance Policy and contributes to complying with the requirements established in Spanish criminal law regarding the existence of suitable oversight and control measures to prevent offences.

A brief description is given of the different criminal offences which, in accordance with the section 31 bis of the Criminal Code, legal entities can be investigated for in Spain. Therefore, this list of offences does not include all those that are attributable to individuals, and it is the obligation of each person to know the laws that apply to them and to comply with them. Along with this description, examples are given of indications of the conduct expected by the Organisation from the Parties Subject to this Document, signalling certain texts or organisational procedures that may help them in particular to meet these expectations. These specific indications do not mean they should not be aware of and apply the rest of the Organisation's internal rules and parameters of conduct.

1.2 Direct and indirect benefit

Although for the legal entity to be investigated it is necessary for it to have obtained a benefit for itself, this can be either direct or indirect, a circumstance that significantly broadens the potential application.

1.3 Irregularities committed by Members of the Organisation and Business Partners

It should be remembered that legal entities will also be criminally liable for offences committed in carrying out corporate activities and on their behalf and for their benefit by those who, subject to the authority of the legal representatives and *de facto* or *de jure* directors of the Organisation, may have committed an offence due to a serious breach by the former of their duties of supervision, oversight and control of their activity, in view of the specific circumstances of the case. This means that the absence of control over this group, which covers not only Members of the Organisation but also Business Partners, may trigger criminal liability within the Organisation in the event that they commit an offence in the circumstances envisaged in the Criminal Code.

Because of the above, although this Catalogue applies to Members of the Organisation, it may also be extended, in whole or in part, to Business Partners, provided that the specific circumstances of the case so require, to ensure compliance with the law and to act with due diligence.

1.4 Irregularities committed outside Spanish territory

It should be taken into consideration that legal entities are not only liable for actions or omissions in Spain, but also, if certain circumstances are present, for actions or omissions in any other country.

2. LIST OF OFFENCES AND PARAMETERS OF BEHAVIOUR

Below is a list of the criminal offences potentially attributable to any legal entity for which it can be criminally liable under the current Criminal Code; it is not a detailed description and is only intended for illustrative purposes. Note that the order in which the offences are set out in this Catalogue follows the order in which they appear in the Criminal Code.

This Catalogue is not a legal text and is, therefore, not drafted in legal terms. In addition to the information contained in this document, there may be other cases and modalities of engaging in the unlawful conduct summarised above. In any case, the different criminal offences can be found in the current Criminal Code. (www.boe.es)

If you have any doubts or suspicions related to the content of this Catalogue, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.1. Offences related to the illegal procurement of and trafficking of organs

a) Punishable conduct

Section 156 bis of the Criminal Code makes it an offence to engage in conduct that promotes, favours, facilitates, advertises or executes the illegal procurement or trafficking of others' human organs or their transplantation.

b) Some additional information

There may be companies that, in view of their activity, and without it necessarily being directly related to the legal procurement or trafficking of human organs (as could be the case of a clinic or hospital where transplants are performed), could present a certain risk of participating in practices that fall within the scope of this offence, insofar as advertising the activity, transporting or unlawfully storing this type of goods or trafficking them (for example, on e-commerce platforms between users) would be sufficient to trigger criminal liability for that action.

c) What is expected of the Parties Subject to this Document

They are expected to be alert to suspicious behaviour that could involve the commission of or participation in the above activities, in particular avoiding the Organisation's resources or those subcontracted for the provision of services from being used in the context of those activities.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.2. Offences against moral integrity

- a) Punishable conduct

Section 173 of the Criminal Code makes it an offence to inflict degrading treatment on another person, seriously undermining their moral integrity.

- b) Some additional information

Some cases of harassment are included in the offence, such as repeatedly carrying out hostile or humiliating acts against another person that involve serious harassment of the victim in the context of an employment relationship by taking advantage of a relationship of superiority.

- c) What is expected of the Parties Subject to this Document

The human resources function is responsible for caring for and protecting all workers. However, it is also everyone's responsibility to create a working environment and climate free of harassment and degrading treatment.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Protocol for Prevention, Detection and Action in Situations of Sexual Harassment and/or Harassment Based on Sex.

If you have any doubts, suspicions or knowledge of the existence of evidence of any situation involving workplace harassment or degrading treatment, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.3. Offences related to human trafficking

- a) Punishable conduct

Human in persons consists of the capture, transportation or transfer of people by the use of threat or force or other forms of coercion, for the purpose of exploiting them.

Section 177 bis of the Criminal Code punishes any action, committed in the Spanish territory or abroad, which is carried out in relation to the recruitment, transportation, transfer, harbouring, reception or accommodation of any person subjected to forced labour, slavery, sexual

exploitation, removal of their bodily organs, forced marriages or exploitation for criminal activities.

It also punishes the exploitation of minors.

b) Some additional information

Companies should take particular care when engaging with Business Partners that may be located in risky jurisdictions, meaning those where human rights are not promoted and respected. This stance should also be applied when dealing with any Business Partner that shows a lower level of sensitivity to respect for people and their rights than the Organisation.

Careful selection of Business Partners is often a key factor in reducing exposure to this risk.

c) What is expected of the Parties Subject to this Document

They are expected to be vigilant about the working conditions of the people under their supervision, whether they are Members of the Organisation or staff of Business Partners, taking particular care to ensure compliance with the Organisation's standards of occupational health, safety and health, as well as respect for working hours and rest periods, working age and remuneration for work.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Human Rights Policy and the Corporate Human Rights Due Diligence Protocol.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.4. Sexual harassment

a) Punishable conduct

Section 184 of the Criminal Code makes it an offence to request favours of a sexual nature, for oneself or for a third party, in the context of an employment, teaching, service provision or similar, continuous or habitual relationship, and to provoke an intimidating, hostile or humiliating situation by means of such behaviour.

b) Some additional information

There is no need for superiority or a hierarchical relationship between the soliciting party and the victim. The request may be for a third party. For example, a customer.

c) What is expected of the Parties Subject to this Document

It is everyone's responsibility to create a working environment and climate that is free from harassment of any kind and that is not intimidating, hostile or humiliating.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Protocol for Prevention, Detection and Action in Situations of Sexual Harassment and/or Harassment Based on Sex.

If you have any doubts, suspicions or knowledge of the existence of evidence of any situation involving sexual harassment, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.5. Offences relating to prostitution and sexual exploitation and corruption of minors

a) Punishable conduct

Section 187 *et seq.* of the Criminal Code punishes different conduct aimed at forcing a person of legal age to engage or remain in prostitution (by means of violence, intimidation, deception or abuse of a situation of need or vulnerability of the victim). The activities punished include the promotion of this type of activity.

It punishes the involvement of minors in these activities, sanctioning anyone who induces, promotes, favours or facilitates the prostitution of a minor or incompetent person, or who engages in any act or action (including possession for own use) associated with pornographic material in the production of which minors or persons with disabilities who require special protection have been used.

The distribution or public dissemination of content specifically intended to promote, encourage or incite the commission of the above offences or the commission of sexual offences against minors or persons with disabilities is also punishable.

b) Some additional information

Companies or their can may encourage prostitution activities by using such services. Consenting to or tolerating this type of conduct, even if it takes place outside working hours, can legally compromise the company if it is considered an activity carried out in the context of its activities, even if it is paid for personally. It is also insignificant that these events take place outside Spain, which makes it necessary to

to be alert to inappropriate practices that may be socially accepted or even common in some territories.

Moreover, care must be taken with regard to the use of computer equipment made available to the Members of the Organisation for the performance of their activities, as the mere storage of

child pornography material or its dissemination online (via the company email account) could legally compromise the Organisation.

c) What is expected of the Parties Subject to this Document

They are expected to be vigilant and to avoid any conduct that poses a risk of committing or participating in prostitution or corruption of minors, especially in the context of business activities, celebrations, events or through the inappropriate use of the Organisation's IT resources.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.6. Offences relating to the discovery and disclosure of secrets

a) Punishable conduct

Section 197 *et seq.* of the Criminal Code outlines the different conduct that is classified as an offence in relation to discovery and disclosure of secrets and computer hacking.

In general terms, it punishes acts aimed at uncovering secrets or violating the privacy of another person, without their consent, to appropriate information relating to them. The punishment of this conduct also applies when possession is not taken of data but there is use, modification or disclosure of the data to the detriment of a third party.

The types of offences protecting privacy and security of data and computer systems are as follows:

- i) Intercepting any communication, using listening and surveillance devices or taking possession of any document of another with the intention of discovering private matters against their will.
- ii) Without being authorised, obtaining, using or modifying, to the detriment of a third party, reserved data of a personal or family nature of another person that is recorded in computer, electronic or online files or media, or in any other type of public or private file or record.
- iii) Disseminating, disclosing or passing on to third parties data or facts discovered or images captured of third parties without the consent of the person concerned or obtained illegitimately.
- iv) Gaining entry to another's protected computer system without authorisation (hacking).

Preparatory acts for the above conduct, such as illegitimately producing, acquiring or transferring access mechanisms (code, password) or programs are also specifically envisaged as offences.

b) Some additional information

Companies should take special care to establish and observe measures, both logical and physical, which limit access to confidential information relating to individuals, whether they are their own employees, suppliers or customers. Only authorised persons should have access to this information and for legitimate use in the context of their activities, always observing security measures to prevent fraudulent use (illegitimate access, inappropriate dissemination, etc.).

c) What is expected of the Parties Subject to this Document

They are expected to comply with the data protection regulations, including the measures established by the Organisation in this respect.

It is equally important that the persons responsible for managing new hires in the Organisation communicate at the time of joining the Organisation that they may not make use of non-public information, including information from previous jobs.

In the processing of information or data on individuals, and regardless of its medium (digital or paper), we must all be strictly scrupulous about the privacy of data subjects.

In case of doubt as to the correctness of the transmission of certain information, or about the characteristics of certain software that can be used to access other people's data, we must always consult with the persons responsible, making sure that we have the consent for the use we want to make of it.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.7. Fraud

a) Punishable conduct

Section 248 *et seq.* of the Criminal Code covers the offences of fraud, punishing the individual or legal entity who, by themselves or through an intermediary, with the intention of obtaining an economic benefit, and with a fraudulent attitude, deceives another person so that the latter hands over money to their own or another person's detriment.

Likewise, the conduct of computer manipulation or similar schemes that provoke such deception and the consequent displacement of assets (phishing), as well as the manufacture, introduction, possession or facilitation of a computer program for this purpose, are also punishable.

It also punishes transactions of any kind, to the detriment of the holder or a third party, using credit or debit cards, traveller's cheques or any other tangible or intangible payment instrument other than cash, or the data contained on any of them. Conduct aimed at carrying out such fraudulent transactions is also punishable.

The Criminal Code classifies as an offence some specific fraudulent conduct such as a) executing a simulated contract to the detriment of another, b) disposing of, encumbering or leasing property without legal standing or power of disposal or c) encumbering or disposing of property several times.

b) Some additional information

So-called "misleading advertising" can also result in the commission of the offence of fraud under the parameters of consumer and user protection.

For this reason, companies must be extremely transparent in the information they provide to the market (customers, investors, etc.) so that no untruthful information is included that could confuse, mislead or generate unfounded expectations.

An aggravated form of the offence (among others) is also envisaged for procedural fraud, which envisages the commission of practices seeking to provoke the manipulation of evidence or similar frauds, misleading the judge or court and leading them to issue a decision that harms the economic interests of the other party or a third party.

c) What is expected of the Parties Subject to this Document

They are expected to conduct themselves honestly and transparently with regard to the truthfulness and integrity of information provided to Business Partners, whether they are customers, suppliers or other Third Parties, and to act at all times in accordance with the rules of good commercial faith.

When acting for and on behalf of the Foundation, we are expected to provide data and information that is reliable. Promises should not be made that cannot be kept.

The form of contracts is of particular importance to eliminate any suspicion of fraudulent intent and to accurately reflect their cause and spirit. Legal services should be consulted for their preparation or documentation.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with the quality criteria of FUNDACIÓN ACS, and particularly with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.8. Negligent insolvency

a) Punishable conduct

Section 259 of the Criminal Code regulates negligent insolvencies, punishing certain conduct when in a situation of actual or imminent insolvency. Thus, it punishes, among others, the concealment, causing damage to or destruction of assets in insolvency proceedings or the disposal of money or assumption of debt that is not proportionate to the debtor's financial situation.

It also punishes the sale of goods or provision of services for less than the price due, the simulation of credit, participation in speculative business, when all of this has led to a situation of insolvency.

It also envisages accounting irregularities, breaches or fake accounting, sanctioning business owners who conceal, destroy or alter the documentation they are obliged to keep, or prepare financial statements or accounting books in contravention of commercial regulations.

Favouring some creditors over others without economic or business justification is also punishable.

b) Some additional information

The offence of negligent insolvency or bankruptcy can only be prosecuted when the insolvency is actually declared or there is a suspension of payments. Therefore, a set of actions contrary to the duty of care in the management of economic affairs, which unduly reduce the assets that guarantee compliance with obligations, or make it difficult or impossible for the creditor to know the debtor's true economic situation, are prohibited.

c) What is expected of the Parties Subject to this Document

All of them are expected to exercise due care in the handling of financial aspects and the regulations applicable to these matters (mainly accounting, commercial and tax), as well as absolute respect for the law, in general, and veracity in financial information, in particular, avoiding contributing to situations that could lead to a reduction in the collection capacities or guarantees of Third Parties.

In this regard, they are required to be particularly alert to Business Partners who, in a situation of current or imminent insolvency, might use their business relationship with the Organisation to mislead Third Parties acting in good faith with whom they have a relationship.

To avoid situations in which the Foundation is unable to meet its financial or payment obligations, it is important to always provide accurate, complete and up-to-date information to the managers of the financial function so that they can control and manage the financial situation and solvency of the entity. No operation or transaction that could jeopardise or affect the financial solvency of the Foundation and its ability to meet its commitments and purposes should be executed without prior advice or the intervention of the legal adviser.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.9. Fraudulent conveyance

a) Punishable conduct

Sections 257 and 258 of the Criminal Code punish the conduct of concealing own assets to the detriment of creditors to hinder, delay or prevent the effectiveness of a seizure or of administrative or court proceedings, initiated or likely to be initiated, by disposing of the assets or through acts that generate obligations for the debtor in relation to them to the detriment of the creditor.

b) Some additional information

The offences of fraudulent conveyance include placing corporate assets out of the reach of its creditors, concealment of assets in court or administrative enforcement proceedings, as well as the unauthorised use by the depositary of assets seized by the authority.

c) What is expected of the Parties Subject to this Document

They are expected to act honestly in the management of their obligations to Business Partners and to apply the Organisation's financial management procedures and the principle of good faith to their decisions.

Attention should also be paid to requests from Business Partners, so that requests made by them do not delay, hinder or prevent, for example, the effectiveness of a seizure against them or thwart the legitimate right of Third Parties to recover their credits. They must remain alert to requests to redirect payments outside normal business operations (payments or transfers to accounts that are not held by the Business Partner, changes in the recipient of invoices issued, etc.).

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.10. Criminal misuse of computer systems

a) Punishable conduct

Section 264 of the Criminal Code punishes actions that cause computer damage in general and, specifically, practices that damage, degrade, alter, delete or render inaccessible other people's data, computer programs or files, all without authorisation and when the result is serious.

b) Some additional information

Conduct that seriously hinders or interrupts the functioning of another's computer system (e.g. a competitor) is also punishable, as is the

production, acquisition, import or provision to third parties of, among others, software, computer passwords or access codes to facilitate the commission of the offence.

c) What is expected of the Parties Subject to this Document

All of them are expected to be alert to prevent the above practices and, in particular, to monitor the persons with the skills and means to commit them, checking that their behaviour is in line with the ordinary activities of the Organisation.

To avoid any possible appearance of criminal misuse of computer systems, it is necessary to comply at all times with the computer security protocols (Information Security Document) and under no circumstances may another person's computer system be entered, even if this is not done with the intention of altering or damaging any element. Particular care must be taken in the safekeeping of our passkeys or passwords or the elements stored on the Foundation's computers.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.11. Intellectual property offences

a) Punishable conduct

Sections 270 to 272 of the Criminal Code punish persons who, seeking a profit, engage in conduct that may infringe the intellectual property rights of others, harming their legitimate owners, assignees or licensees.

b) Some additional information

The most widespread conduct within this offence would be the reproduction, plagiarism, distribution or public communication of all or part of a literary, artistic or scientific work as well as its transformation, interpretation or artistic performance in any medium or by any means without the appropriate authorisation of the copyright holders or their assignees.

However, special attention must also be paid to conduct aimed at facilitating the suppression or neutralisation of the technological measures used to prevent their commission (filters, firewalls and other technological security measures), as well as the provision of internet

content referencing services that facilitate the location of protected content offered unlawfully on the internet, when a series of conditions are jointly met.

Punishable conduct would include, for example, the use of software to violate the protections of a computer program and to copy and install equipment, as well possess, transport or store "pirated" works.

c) What is expected of the Parties Subject to this Document

All of them are expected to use the computer equipment provided by the Organisation (hardware and software), without prejudice to the permissions and computer filters they may have, avoiding, in any case, the unauthorised downloading of computer programs or files (music, films, etc.) and promoting the legitimate use of the programs used to perform their functions, by applying for the corresponding licence.

Similarly, they are expected to pay particular attention to the unauthorised use of material (text, images, etc.) that is not of their own creation (generated by contracted staff), ensuring that they have the appropriate rights for its use.

We must take care to be aware of whether we are working with material that may be affected by the intellectual property of others, and act accordingly, not using it unless we have permission to do so. It is necessary to ensure that all rights to use intellectual property held by a counterparty are effectively owned or legitimately used by that counterparty and not to use them without prior licences from the direct or indirect owners of those rights

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.12. Industrial property offences

a) Punishable conduct

Sections 273 to 277 of the Criminal Code punish aspects related to the infringement of the rights related to:

- Utility models and patents.
- Trade marks, trade names and shop signs.
- Designations of origin.

b) Some additional information

The main conduct classified as an offence includes the manufacture, production or import of protected objects or goods, provided that it is carried out for industrial and/or commercial purposes and without the prior consent of the right holder.

The offering, distribution or marketing of products incorporating a distinctive sign that is identical or confusingly similar to a duly registered trade mark, as well as the stocking of products that fall into these categories (for example, introducing counterfeit products into Spain; the reproduction and/or imitation of a utility model, patent, etc., taking into account that simple possession and "internal" use already constitute an unlawful act) is also punishable.

c) What is expected of the Parties Subject to this Document

All of them are expected to promote the use of the Organisation's products and/or services in accordance with current regulations on trade marks and patents, avoiding the use of imitations or any other practices that may generate confusion in the market with other people's industrial property rights, respecting the rights of their competitors and other third parties in these matters and thus promoting legitimate competition in accordance with the law.

We must take care to be aware of whether we are working with material that may be affected by the industrial property of others, and act accordingly, not using it unless we have permission to do so. It is necessary to

ensure that all rights to use industrial property held by a counterparty are effectively owned or legitimately used by that counterparty and not to use them without prior licences from the direct or indirect owners of those rights

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with FUNDACIÓN ACS's guiding principles regarding the authorised use of resources.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.13. Market and consumer offences

a) Punishable conduct

Sections 278 *et seq.* of the Criminal Code punish various conducts that, to a greater or lesser extent, may affect free competition or consumer rights, including obtaining anti-competitive advantages through the appropriation, dissemination, disclosure or non-consensual transfer of company secrets (industrial espionage).

The following conduct is also sanctioned:

- Misrepresentation of the economic and financial information when issuing prospectuses or that the company must publish and disseminate in accordance with securities market regulations, in the case of companies issuing traded securities (section 282 bis of the Criminal Code).

- Altering by deception the prices of financial instruments or reference indices resulting from free competition (section 284(1) of the Criminal Code).
- The dissemination of false or misleading news about the economic data of the company to alter or preserve the listed price of a financial instrument or to manipulate the calculation of a reference index, with the aim of obtaining a profit for the company (section 284(2) of the Criminal Code).
- Transacting or giving orders for transactions that provide false or misleading indications about the supply, demand or price of a financial instrument or benchmark index for profit (section 284(3) of the Criminal Code).
- Carrying out transactions relating to financial instruments using privileged information to which confidential access has been obtained (section 285, 285 ter of the Criminal Code).
- Possessing inside and relevant information outside the normal exercise of work or profession, jeopardising the integrity of the market or consumer confidence (285 bis, 285 ter of the Criminal Code).

b) Some additional information

Although they are not clearly identified in the Criminal Code, it is important to avoid anti-competitive practices which, in their most serious form, can significantly affect the market and consumers, and give rise to criminal proceedings.

The following are also punishable by criminal sanctions, among others:

- Acts of misleading advertising for goods or services.
- Altering or tampering with measuring devices to the detriment of the consumer (e.g. by reflecting a different quantity or amounts from the actual ones).

The above are offences where they cause serious harm to the consumer.

c) What is expected of the Parties Subject to this Document

All of them are expected, within their capacity to act, to avoid practices or conduct that may alter market conditions or gain any type of unlawful advantage.

Particular care is required with regard to information provided to the market or shared with competitors, their managers or employees. They are also expected to avoid accessing and refraining from using competitors' secret information and to exercise due care in dealing with information that may be considered inside information.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with the duty of confidentiality that may affect them and, in particular, with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.14. Corporate corruption

a) Punishable conduct

Section 286 bis of the Criminal Code punishes the conduct of the manager, director or employee of a company who, by themselves or through an intermediary, receives, solicits or accepts an unjustified benefit or advantage or an offer or promise to obtain it as consideration to unduly favour another in the acquisition or sale of goods and services, or in commercial relations

Section 286 ter sanctions corruption in international business transactions, i.e. corruption of foreign authorities or public officials in the exercise of their public functions, by offering or granting pecuniary or other advantages to obtain or retain a contract or business.

b) Some additional information

This offence includes not only an active form of commission ("who, by themselves or through an intermediary, promises, offers or agrees [...]") but also a passive form

("who, by themselves or through an intermediary, receives, solicits or accepts [...]").

In this regard, it is irrelevant whether that conduct takes place outside working hours or outside the organisation's premises, or is financed on an individual basis. It is also irrelevant whether these events take place in Spain or abroad. The appropriate conduct for the purposes of this offence would not only include financial offers, hospitality and gifts, but also the hiring of persons close to the recipient of the act of corruption, to generate a moral duty of payback.

As there is no economic scale in our Criminal Code that serves to differentiate what can be considered socially acceptable hospitality from what could constitute an act of corruption, it is essential to be prudent and restrictive in this type of offers or receipt of hospitality, avoiding any that could (or be perceived as being able to) generate a moral obligation of payback and alter the impartiality of decision-making.

It is irrelevant whether the service or payment has been requested by the recipient, and whether it is made directly or through intermediaries (agents, commission agents, advisers, etc.).

c) What is expected of the Parties Subject to this Document

They are expected to refrain from accepting or offering gifts, invitations or advantages of any kind (except those within the limits of criteria determined in writing by FUNDACIÓN ACS). Never make payments that are not justified from the point of view of the Foundation's purposes.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Gifts and Hospitality Policy and Procedure.
- The Policy and Procedure for Relations with Public Officials and Equivalent.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.15. Money laundering / receiving stolen goods

a) Punishable conduct

Section 298 *et seq.* of the Criminal Code jointly regulates the offence of receiving stolen goods and money laundering. Both offences punish conduct aimed at giving legal effect to property (not only money, but all types of movable, immovable, tangible or intangible property, etc.) derived from the commission of an offence.

Money laundering is the process by which assets of criminal origin are integrated into the legal economic system under the appearance of having been obtained in a lawful manner, concealing, simulating or disguising the criminal origin of those assets or the link between the money and criminal acts, in such a way that action is taken against anyone who:

- i) Acquires, possesses, uses, converts or transfers property, knowing that it originates from criminal activity;
- ii) Engages in business or transactions involving money or assets that are or may be of criminal origin;
- iii) Conceals or disguises the true nature, source, destination, movement or rights to assets derived from unlawful activity;
- iv) Do business with persons with open criminal proceedings or linked to criminal organisations.

All persons who in any way help the offender to conceal their criminal proceeds or to give the appearance of legality to criminally obtained assets may be perpetrators of money laundering. For the purposes of the Spanish regulation, it makes no difference whether the assets originate from crimes committed abroad.

Negligence is also punishable, i.e. even if the criminal origin of the assets is not known, but it could and should have been known. Negligence may arise from a failure to meet due diligence standards in the identification of persons or in the execution of the activities and application of the funds delivered or from facilitating any laundering conduct by a third party where there are relevant indications.

b) Some additional information

Frequent acceptance of large amounts of cash within any business will increase the risks that this money may have an unlawful origin (such as drug trafficking or the sale of stolen goods, etc.).

c) What is expected of the Parties Subject to this Document

All of them are expected to act with diligence, remaining alert to suspicious transactions (unknown suppliers, material offered that lacks documents, technical or origin certificates, price below market price, collection or payment in cash, origin or destination of payment from tax havens, etc.), and to report them as soon as possible to the Criminal Prevention Body, without disclosing to this Business Partner the control and investigation actions being carried out.

Likewise, those who, in the exercise of their duties and functions, enter into business relationships for the Organisation, are expected to be vigilant about the integrity and honesty of the individuals or legal entities with whom they intend to enter into such relationships and to report any concerns in this regard to the Crime Prevention Body.

In this area, it is essential to know all third parties or counterparties (in the case of legal entities: shareholders, directors, etc.) with which the Foundation has economic links (principle of knowledge of the third party).

In case of suspicious transactions, the transaction (e.g. a payment) must be stopped and reported (to superiors, Compliance Committee through the Compliance Channel, etc.) before giving the green light to the transaction, and no further action should be taken until the suspicions are analysed to determine whether the suspicions are well founded.

Minimum diligence is always required to prevent the Foundation from knowingly or foreseeably engaging in money laundering activities of criminal origin by complying with the Foundation's regulations in relation to the Spanish AML/CFT Act [*Ley de Prevención de Blanqueo de Capitales y Financiación del Terrorismo*].

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code.

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.16. Unlawful political funding

a) Punishable conduct

Sections 304 bis and 304 ter of the Criminal Code punish, among other conduct, donations or contributions to a political party, federation, coalition or grouping of voters, under the terms provided for in the specific regulations on political funding.

The law prohibits any donation or contribution from a legal entity or company and, in addition, any anonymous or revocable donation or donation intended for a specific purpose.

b) Some additional information

The aim is to avoid situations in which economic interests can influence the party structure and its possible activities in political life, either through the provision of money or through any other activity that provides a free benefit (enjoyment of goods and services below their market value, including advantageous transfers of assets, etc.).

c) What is expected of the Parties Subject to this Document

They are expected to avoid any (direct or indirect) supply of goods or provision services, including but not limited to those of a financial nature, for free or on advantageous terms, directly or indirectly to political parties.

No donation may be made on behalf of the Foundation to an entity contesting an election, either in cash or in kind. It should be kept in mind that the offence is also committed when money or contributions are made through an intermediary, and so it is important to identify and know the third parties with whom we are collaborating.

We must maintain political neutrality at all times and not provide any funding, direct or indirect, to political parties or their representatives.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Donations and Projects Protocol, approved by Fundación ACS on 13 December 2018, available on its website www.fundacionacs.com.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.17. Offences against the Public Treasury and Social Security System

a) Punishable conduct

Sections 305 to 310 bis of the Criminal Code regulate these offences. They hold liable any person who evades payment of taxes or falsifies the conditions required to obtain subsidies, relief or aid from the public administration, for an amount exceeding EUR 120,000.

Those who do not pay the corresponding contributions to the Social Security General Treasury in an amount exceeding EUR 50,000 are also liable. The same applies to anyone who defrauds

the European Union's treasury or obtains undue funds from the general budgets of the European Union or other budgets administered by the European Union, in excess of EUR 100,000. It is also punishable, albeit with a lesser penalty, when the amount defrauded or improperly obtained does not exceed EUR 100,000 but is above EUR 10,000.

This offence also includes as classified criminal practices non-compliance with the obligation to keep business accounts, tax books and records or the existence of accounts other than the real ones (e.g. to obtain a public subsidy).

b) Some additional information

In relation to the above offences, it should be kept in mind that the mere submission of receipts or even their payment does not necessarily prevent their commission, if fraud is ultimately taking place.

c) What is expected of the Parties Subject to this Document

They are expected to be particularly alert to planned decisions or operations to avoid tax or socio-employment burdens or to obtain subsidies, and to consult with those responsible for these areas within the Organisation. The latter are expected to act responsibly and prudently and, in case of doubt, to seek the advice of external experts.

Likewise, all of them are expected, in their daily actions, to ensure that the accounting entries and the taxes deriving from them reflect the true and fair view of the Organisation's financial position, fulfilling their duties of safekeeping and custody of the appropriate supporting documentation.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.18. Offences committed against the rights of foreign nationals

a) Punishable conduct

Section 318 bis of the Criminal Code punishes the acts of those who intentionally promote or facilitate the illegal trafficking, transit or clandestine immigration of non-nationals of an EU Member State into Spanish territory, in violation of the law on the entry or transit of foreigners.

b) Some additional information

This offence may also involve the commission of offences against the Public Treasury and Social Security System and human trafficking, since the promotion or facilitation of illegal trafficking

or illegal immigration of persons usually involves their irregular recruitment for their exploitation.

c) What is expected of the Parties Subject to this Document

They are expected to be vigilant with regard to the working conditions of persons under their supervision, whether they are Members of the Organisation or Business Partners, taking particular care to ensure that the Organisation's standards for the recruitment of foreign staff are met.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.19. Offences committed against regional planning and urban planning

a) Punishable conduct

Sections 319 and 320 of the Criminal Code punish certain serious conduct that infringes urban planning regulations, including the possible execution of unauthorised works on public land or assets, or which have a landscape, ecological, artistic, historical or cultural value, or which have been afforded special protection.

b) Some additional information

Although the Organisation's ordinary activity does not confer it the status of developer, builder or technical manager, it could be criminally sanctioned in the event of this conduct in the case of actions carried out on an *ad hoc* basis, together with others linked to offences against natural resources and the environment.

c) What is expected of the Parties Subject to this Document

All of them are expected to comply scrupulously with the procedure for applying for, processing and obtaining administrative licences for the opening of premises and warehouses, refraining from carrying out works of any kind without having obtained the corresponding advice and approval from ACS.

It is important to monitor the correct chronological order in the granting of licences and the subsequent opening of any establishment requiring those administrative licences, as well as the maintenance of the conditions for those licences.

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.20. Offences against natural resources and the environment

a) Punishable conduct

Sections 325 and 326 bis of the Criminal Code punish not only persons who engage in the practices described in the following paragraph but also those who seriously contravene general environmental protection regulations.

Depending on the seriousness of the act, persons who, in contravention of environmental protection regulations, directly or indirectly cause or carry out, directly or indirectly

emissions, discharges, radiation, extractions or excavations, silting, noise, vibrations, injections or deposits, into the atmosphere, soil, subsoil, groundwater, underground or sea water, including the high seas, including impacting cross-border areas, as well as water abstractions which may seriously damage the balance of natural systems.

It also penalises the collection, transport, recovery, disposal and use of waste that seriously endangers human life, or damages the air, soil, water, animals and plants, as well as the absence of adequate control or supervision that causes or could cause substantial damage to the above.

b) Some additional information

The possible disobedience of express orders from the administrative authority for the correction or suspension of the classified activities, the falsification or concealment of information on the environmental aspects of the company or the obstruction of the inspection activity of the Administration in these matters is also envisaged.

c) What is expected of the Parties Subject to this Document

All of them are expected to have and maintain up-to-date knowledge of environmental regulations, especially those who carry out tasks related to this area, diligently supervising measures to prevent damage to the environment.

Likewise, they should collaborate with the Administration, providing it with the information requested on these matters and facilitating its verification activity.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.21. Offences against animals

a) Punishable conduct

Sections 340 bis and 340 ter of the Criminal Code make it an offence to cause injury or death to a domestic, tamed or domesticated animal, or an animal temporarily or permanently living under human control outside of legally regulated activities.

It also punishes abandoning a vertebrate animal under a person's responsibility in conditions where its life or integrity may be endangered.

b) Some additional information

The animal must be domestic, tame, domesticated or temporarily or permanently living under human control (e.g. a dog used for guarding premises).

c) What is expected of the Parties Subject to this Document

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts, suspicions or knowledge of the existence of evidence of any mistreatment of animals, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.22. Offences relating to nuclear energy and ionising radiation

a) Punishable conduct

Section 341 *et seq.* of the Criminal Code punishes those who discharge, emit or introduce into the air, soil or water a quantity of ionising radiation or materials that endangers the life, integrity, health or property of one or more persons or the quality of the air, soil, water, animals or plants.

b) Some additional information

It should be remembered that some laboratory substances and measuring devices can cause such damage if handled or transported inappropriately.

c) What is expected of the Parties Subject to this Document

They are expected to make appropriate use of any radioactive and/or radioisotope-emitting or ionising radiation-emitting equipment (e.g. measuring devices) to which they may have access

or use. They should also maintain control over their restricted use and ensure that their specifications for use and official maintenance plans are scrupulously complied with.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.23. Offences caused by explosives and other agents

- a) Punishable conduct

Section 348 *et seq.* of the Criminal Code protects the safety of people and the environment, punishing conduct that may contravene the safety regulations established in the processes of manufacture, handling, transport, possession and marketing of explosives, flammable or corrosive, toxic and asphyxiating substances, or any other substances that could wreak havoc.

- b) Some additional information

This offence also punishes those responsible for the supervision, control and use of explosives or substances liable to explode who, in contravention of the applicable regulations, have facilitated their effective loss or theft.

Although this offence is usually associated with explosives in the colloquial sense, there are a large number of substances whose improper storage, handling or transport could wreak havoc.

- c) What is expected of the Parties Subject to this Document

All of them are expected to maintain adequate oversight, especially for persons carrying out tasks related to the storage, handling or transport of hazardous substances or substances that could wreak havoc, complying not only with the specific regulations applicable to specific products, but also with those relating to the prevention of occupational hazards and environmental protection.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.24. Offences against public health

a) Punishable conduct

Section 359 *et seq.* of the Criminal Code punishes practices aimed at manufacturing and dispatching, supplying or marketing harmful substances or products likely to cause damage to health.

The manufacture, marketing or placing on the market of medicines that do not comply with current regulations or that are damaged or out of date, offering and distribution of counterfeit or falsified medicines and the misleading manufacture or production of a health product for public consumption are punished.

It is also punishable to offer foodstuffs on the market which are not fit for consumption, the composition of which is not recorded or is altered. It sanctions not only their manufacture but also their marketing, including their adulteration, poisoning, etc.

Conduct related to trafficking in drugs, narcotics or psychotropic substances is also classified as an offence.

b) Some additional information

With regard to both medicines and foodstuffs, it is important to comply with the regulations on their production, storage, labelling, transport and marketing. With regard to drug trafficking, it is important to maintain oversight and control over the sites used to store certain substances (psychotropic substances, if available in relief services). The same applies to sites and means of transport of the Organisation which, due to their lack of surveillance, may be suitable for storing or transporting such substances, and also possible electronic exchange platforms, which could be misused for trafficking.

c) What is expected of the Parties Subject to this Document

They are expected to avoid any practices that could put people's health at risk, and to be extremely vigilant in the means of storage and transport used, as well as in the use of platforms suitable for e-commerce.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.25. Currency counterfeiting and securities fraud

a) Punishable conduct

Sections 386 and 387 of the Criminal Code punish the alteration or manufacture of counterfeit currency, the introduction into the country or export of counterfeit currency as well as the transport, dispatch or distribution of counterfeit or altered currency with knowledge of that it is counterfeit, including putting it into circulation.

b) Some additional information

These offences are prosecuted regardless of whether they have been committed in Spain or abroad. It should be noted that it is not only the manufacture of counterfeit currency that is punished, but also the knowing circulation of counterfeit currency that has been accessed (e.g. because payments have been received with it).

c) What is expected of the Parties Subject to this Document

They are expected to exercise the utmost care to avoid any kind of illegal practices related to counterfeit currency, especially those that may involve the distribution of currency after it is known to be counterfeit.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.26. Credit card, debit card and traveller's cheque counterfeiting

a) Punishable conduct

Section 399 bis of the Criminal Code envisages all practices involving the alteration, copying, reproduction or counterfeiting of credit cards, debit cards or traveller's cheques.

b) Some additional information

Although not all companies, in the course of their business, have the machinery to be able to physically manufacture and/or alter the means of payment indicated, it is possible to commit this offence through the possession of counterfeit credit cards, debit cards or traveller's cheques for the purpose of distribution or their use knowingly to the detriment of others. It is also necessary to be alert to the possible fraudulent use of numbers or codes referring to such documents, assessing whether there is a real need to request, use and maintain this information and, if so, implementing the appropriate physical and logical security measures.

c) What is expected of the Parties Subject to this Document

All of them are expected to take extreme precautions to prevent payment methods being reproduced, altered or counterfeited, and they must remain alert in the custody of the technical means that could be used to commit the offence.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.27. Bribery

a) Punishable conduct

Section 419 *et seq.* of the Criminal Code punishes both the solicitation or receipt of gifts and hospitality or remuneration by a Spanish or foreign authority or public official or by a public international body (European Union) to carry out an act contrary to the duties of their office or not to carry out or to delay an act inherent to their office that they should carry out, or because of their office. In the field of private business, it is the offering that usually merits special care, regardless of whether the official who receives it is also subject to criminal sanctions.

The mere delivery of gratuities or gifts may also be considered an offence when they are only offered because of the position or function.

b) Some additional information. The following are considered public authorities:

- Spanish members of parliament and senators, members of Legislative Assemblies of Autonomous Regions and of the European Parliament, officials of the Public Prosecutor's Office and members of corporations, courts and collegiate bodies with their own command or jurisdiction, and, in general terms and for the purposes of this offence, any person holding a legislative, administrative or judicial office or employment of a country of the European Union or any other foreign country (whether by appointment or election).

- Any person exercising a public function for a country of the European Union or any other foreign country (including a public body or a public enterprise, for the European Union or for another public international organisation).

- Any official or agent of the European Union or of a public international organisation.

It is irrelevant whether the corrupt conduct takes place outside working hours or outside the organisation's premises, or is financed on an individual basis.

It is also irrelevant whether these events take place in Spain or abroad. The appropriate conduct for the purposes of this offence would not only include financial offers, hospitality and gifts, but also the hiring of persons close to the recipient of the act of corruption, to generate a moral duty of payback.

As there is no economic scale in our Criminal Code that serves to differentiate what can be considered socially acceptable hospitality from what could constitute an act of corruption, it is essential to be prudent and restrictive in this type of offers, avoiding any that could (or be perceived as being able to) generate a moral obligation of payback and alter the impartiality of decision-making.

c) What is expected of the Parties Subject to this Document

They are expected not to engage in conduct that could be construed as encouraging a lack of impartiality, transparency and fairness in the decisions of public authorities through the offer or promise of the delivery of goods or services (or other similar benefits), either directly or through Third Parties (e.g. any external adviser, intermediary, agent or business partner).

If in doubt, ask; if you see something, say so; and if you are involved in an improper or suspicious request, report it.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Policy and Procedure for Relations with Public Officials and Equivalent.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.28. Influence peddling

a) Punishable conduct

Sections 428 to 430 of the Criminal Code makes influence peddling an offence. The act of influencing a Spanish or European Union public official or authority based on a family relationship, emotional relationship or personal or hierarchical relationship to obtain a decision that may directly or indirectly generate an economic benefit for oneself or for a third party is punishable.

b) Some additional information

It is, therefore, an offence, which, like bribery, requires the active or passive participation of an authority or public official and is aimed at manipulating the decision of the administration in the exercise of its functions.

The following are considered public authorities:

- Spanish members of parliament and senators, members of Legislative Assemblies of Autonomous Regions and of the European Parliament, officials of the Public Prosecutor's Office and members of corporations, courts and collegiate bodies with their own command or jurisdiction, and, in general terms and for the purposes of this offence, any person holding a legislative, administrative or judicial office or employment of a country of the European Union or any other foreign country (whether by appointment or election).
- Any person exercising a public function for a country of the European Union or any other foreign country (including a public body or a public enterprise, for the European Union or for another public international organisation).
- Any official or agent of the European Union or of a public international organisation.

c) What is expected of the Parties Subject to this Document

All of them are expected to act with the utmost exemplary behaviour, not abusing their personal relationships with public authorities and, in the event that such family or emotional

relationships exist, the Compliance Committee should be informed as soon as possible so that they may be removed from any direct business relationship with those persons.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Policy and Procedure for Relations with Public Officials and Equivalent.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.29. Embezzlement of public funds

a) Punishable conduct

Sections 432 to 435 bis of the Criminal Code punish the following conduct:

- i) The authority or public official who, for profit, appropriates or consents to a third party, for the same purpose, appropriating public assets that they are in charge of by reason of their functions or as part of their functions.
- ii) The authority or public official who, without the intention of appropriating them, uses for private purposes the public assets placed in their charge by reason of their functions or as part of their functions.
- iii) The authority or public official who uses the public assets they administer for a public purpose other than that for which they were intended.

Individuals may participate in the commission of the various forms of embezzlement by aiding or abetting an official or authority to appropriate, divert, allocate for private use or otherwise misuse public money or assets to the detriment of the Administration.

b) Some additional information

The Criminal Code defines public property as all assets and rights, with economic/financial content, belonging to public administrations.

b) What is expected of the Parties Subject to this Document

All affected persons in the organisation must take special care in the development and performance of contracts with public administrations, checking and controlling that all public funds received as a result of public contracts are duly justified.

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Policy and Procedure for Relations with Public Officials and Equivalent.

2.30. Offences committed in connection with the exercise of fundamental rights and public freedoms guaranteed by the Constitution

a) Punishable conduct

Sections 510 and 510 bis of the Criminal Code generally punish the encouragement, promotion or public incitement, whether direct or indirect, of hatred, hostility, discrimination or violence on discriminatory grounds contrary to constitutional rights and freedoms.

The public communication by any means of information that directly or indirectly encourages, promotes or incites the aforementioned conduct is also punishable.

The glorification of the crimes of genocide, crimes against humanity and crimes against protected assets and persons in the event of armed conflict, as well as the glorification of the perpetrators of the above are declared unlawful.

b) Some additional information

The behaviours referred to are those that disturb the public peace, or create a feeling of insecurity or fear, harming people's dignity through humiliation, contempt on grounds of ethnicity, race or nation, nationality, sex, sexual orientation or identity, gender, illness or disability.

This offence is understood as a 'climate offence' seeking to prevent an ideological and social scenario that stimulates, directly or indirectly, more serious criminal conduct of discrimination, hostility, violence or hatred against certain particularly vulnerable groups

In this respect, it is important that organisations promote exemplary conduct among their employees and collaborators in terms of respect for diversity and equality of all persons before the law, ensuring that all of them carry out the activities of their jobs based on objective criteria and respecting Fundamental Rights and Public Freedoms.

c) What is expected of the Parties Subject to this Document

The Foundation is against all forms of discrimination. They are expected to avoid and not tolerate any type of conduct that violates the diversity and equality of all persons before the law in accordance with the rights proclaimed in the Spanish Constitution. They are also expected to be alert to any manifestation of, or tolerance of, discrimination, hatred or violence.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.31. Terrorist offences

a) Punishable conduct

Terrorism is defined as committing any serious offence against life or physical integrity, liberty, moral integrity, sexual liberty and indemnity, heritage, natural resources or the environment, public health, which poses a catastrophic risk, fire, falsification of documentation, against the Crown, of attack and possession, trafficking and deposit of arms, ammunition or explosives and the seizure of aircraft, ships or other means of transport to subvert the constitutional order, destabilise the functioning of political institutions or the economic or social structures of the state or the functioning of an international organisation, force the public authorities to carry out an act or refrain from doing so, seriously disturb the public peace or provoke a state of terror among the population.

The Criminal Code punishes as criminal offences other activities related to this type of conduct. These include, most notably in relation to the Foundation's activities, the offence of terrorist financing.

Section 576 of the Criminal Code classifies as an offence the direct or indirect financing of terrorism either through the acquisition, possession, use, transmission or by any other activity with goods or securities of any kind, and by any means, with the intention that those funds or goods will be, or in the knowledge that they will be used, in whole or in part, to commit a terrorist offence, whether in the Spanish territory or outside it.

This offence essentially targets the provision or collection of funds for the commission of terrorist offences or for a terrorist organisation. There is a negligent modality, i.e. when a specific duty is omitted, for those who have a special obligations under anti-money laundering and counter-financing of terrorism law, as is the case of the Foundation.

b) Some additional information

Terrorist financing sometimes occurs through the provision of goods or services below market value, donations and sponsorships.

The difference between this offence and that of money laundering is that, in the latter, the funds that make the conduct criminal are illegitimate due to their criminal origin, while in the case of terrorist financing it is their use that is relevant.

c) What is expected of the Parties Subject to this Document

They are expected, in similar terms to money laundering and receiving stolen goods, to be alert to Business Partners and Third Parties or suspicious transactions, exercising diligence in the selection of beneficiaries of goods and services on particularly advantageous terms or for free.

As already noted with respect to the offence of money laundering, with respect to the offence of terrorist financing, knowledge of third parties and, in particular, of the counterparty with whom we are dealing, is essential. It is also important to be aware of the activities that are being financed or subsidised with resources from the Organisation, and it is necessary to verify the ultimate use of the sponsorship or financial aid and its real purpose (for example, by requesting certificates from the entity that receives it on the use of the amounts donated or verifying its activity and registered corporate purpose, etc.).

The Foundation, bound by the AML/CFT Act, is obliged to ensure that it is aware of its recipients and counterparties, as well as of the execution of their activities and the application of the funds it provides.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Recipients and Projects Protocol.

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.32. Smuggling

a) Punishable conduct

Although this offence is not expressly included in the Criminal Code, Organic Law 12/1995, of 12 December 1995, on combating smuggling was amended in 2011 to include the possible criminal liability of legal entities for the commission of certain actions related to imports and exports when they exceed a certain economic amount and violate customs law.

b) Some additional information

It is also provided that the offence of smuggling is committed by those who carry out any of the acts described in paragraphs 1 and 2 of the aforementioned Law, if any of the following circumstances apply:

- The object of smuggling is toxic drugs, narcotic drugs, psychotropic substances, weapons, explosives, biological agents or toxins, toxic chemicals, or any other goods whose possession constitutes an offence, or when the smuggling is carried out through an organisation, regardless of the value of the assets, merchandise or goods.
- The object of the smuggling includes tobacco products with a value of EUR 15,000 or more.
- In execution of a preconceived plan or taking advantage of an identical opportunity, the perpetrator carries out multiple actions or omissions envisaged in paragraphs 1 and 2 of the aforementioned Law in which the value of the assets, merchandise, goods or instruments considered in isolation does not reach the quantitative limits of EUR 150,000, EUR 50,000 or EUR 15,000 established in the previous paragraphs of this section, but their cumulative value is equal to or greater than these amounts.

c) What is expected of the Parties Subject to this Document

They are expected to avoid any practices that may involve smuggling-related conduct, and to be alert to suspicious practices based on origin or destination, price, labelling, consignee or

recipient, or any documentary deficiencies in import/export and customs clearance procedures.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

If you have any doubts or suspicions, you must immediately contact the Crime Prevention Body or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.33. Price-fixing in public tenders and auctions

a) Punishable conduct

Section 262 of the Criminal Code makes it an offence to seek to alter the prices of public tenders or auctions by means of fraudulent schemes or conduct.

b) Some additional information

The offence covers any public tenders or auctions and not only those organised by the public administrations. It can be done by soliciting compensation for not participating, by attempting to drive participants away with threats, bribes or any other scheme, by collusion between participants, or by abandoning the auction or competition after having been awarded the contract.

c) What is expected of the Parties Subject to this Document

All of them are expected, within their capacity to act, to avoid practices or conduct that may alter the conditions of tenders or auctions or gain any type of unlawful advantage.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.34. Offences against workers' rights

a) Punishable conduct

Sections 311 to 318 of the Criminal Code classifies as offences conduct that falls into two categories:

a) Occupational accidents due to non-compliance with regulations or failure to adopt obligatory measures in relation to worker safety.

b) Violation of employment rights.

b) Some additional information

With regard to the violation of employment rights, the Criminal Code envisages the following conduct:

i) Impose on workers by deception or abuse working or social security conditions that infringe, suppress or restrict their recognised rights. Also, when these conditions are imposed by hiring them under formulas other than employment contracts or when they are maintained contrary to administrative requirements or sanctions.

ii) Recruit persons or causing them to leave their jobs by offering misleading or false employment or working conditions, or employing foreign nationals without a work permit under conditions that infringe their recognised rights.

iii) Promote the emigration of any person to another country by simulating a contract or placement, or using other similar deception.

iv) Give rise to serious discrimination in employment against any person on the grounds of their ideology, religion or beliefs, their membership of an ethnic group, race or nation, their sex, sexual orientation, family situation, illness or disability, because they hold the legal or trade union representation of workers, because they are related to other workers in the company or because they use one of the official languages of the Spanish state.

v) Prevent or limit the exercise of freedom of association or the right to strike, by deception or taking advantage of a situation of need.

c) What is expected of the Parties Subject to this Document

It is everyone's responsibility, not just that of human resources, to ensure health and safety at work, to create a working environment free from all forms of harassment and to respect all employment rights. They are all expected to be alert to the working conditions of those under their supervision.

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- The Human Rights Policy and the Corporate Human Rights Due Diligence Protocol.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

2.35. Obstructing supervisory or investigative activity

a) Punishable conduct

Section 294 of the Criminal Code makes it an offence to hinder or prevent administrative inspection or supervision. It is prohibited to deny or prevent the action of inspecting or

supervisory persons, bodies or entities when a company operates in markets subject to administrative supervision.

b) Some additional information

At ACS, we must be especially careful not to deliberately deny or prevent the actions of the Spanish Securities Market Commission.

c) What is expected of the Parties Subject to this Document

For further information, please consult the legal text referring to the conduct discussed directly in the current Criminal Code(www.boe.es).

In particular, it requires the Parties Subject to this Document to comply with:

- The Code of Conduct.
- Code of Conduct in the Securities Market.

If you have any doubts or suspicions, you must immediately contact the Compliance Committee or use the communication channel indicated in section 3, Communication of conduct, of this document.

3. REPORTING CONDUCT

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 text or the other documents of the Organisation's Compliance Management System, regardless of whether such behaviour has been ordered or requested by a superior, as well as to consult or report practices contrary to the values or internal regulations of FUNDACIÓN ACS. The Criminal Compliance Policy details the different channels that can be used for this purpose:

a) Ordinary Channels:

1. Director of FUNDACIÓN ACS;
2. Compliance Committee member;
3. The Regulatory Compliance Department.
4. By post to:

Attn: Canal Ético FUNDACIÓN ACS Avda. Pío XII 102, 28036 Madrid, Spain.

b) Alternative Channels: The following 'Alternative Channels' are also available:

The electronic channel accessible through the corporate website

<https://www.fundacionacs.com/compliance.html>

or directly via the following link:

<https://secure.ethicspoint.eu/domain/media/en/gui/108376/index.html>

5. The 24/7 telephone line:

Country Telephone number

Spain 900 876 841

With regard to those reports from Members of the Organisation on activities related to Criminal Risks, Senior Management guarantees that there will be no reprisals.

- Organisation: for the purposes of the Criminal Compliance and Anti-Bribery Management System, this includes the entities that make up the Criminal Control Perimeter.
- Criminal Compliance Committee: FUNDACIÓN ACS's internal body, with autonomous powers of initiative and control, which is entrusted with the responsibility, among other duties, for overseeing the operation of and compliance with the Organisation's Criminal Compliance Management System. The formation of the Criminal Compliance Committee complies with the requirements established in Spanish criminal law (section 31 bis of the Criminal Code) regarding supervision of the Criminal Compliance and Anti-Bribery Management System.
- Members of the Organisation: the members of the governing body, executives, employees, workers or temporary employees or those under a collaboration agreement, volunteers of an organisation and all other persons reporting hierarchically to any of the above.
- Business Partners: any individual or legal entity, other than *Members of the Organisation*, who receives donations made by the Organisation or with whom the Organisation has or intends to establish any kind of business relationship. This includes, without limitation, intermediaries such as agents or commission agents, external advisers, joint ventures or individuals or legal entities contracted by FUNDACIÓN ACS to deliver goods or provide services.
- Parties Subject to this Document: all the Members of the Organisation as well as the Business Partners determined, when it is advisable or necessary to transfer all or part of the content of this document.
- Third Party: an individual or legal entity or body independent from the Organisation.
- Stakeholders: Third Parties that are not Business Partners or Members of the Organisation, but may be affected by a decision or activity of the Organisation. In the case of Fundación ACS, the Stakeholders are mainly the shareholders and institutional investors of the listed company, parent company of the ACS Group, ACS, Actividades de Construcción y Servicios, S.A., the Foundations Commission (attached to the Ministry of Education, Culture

and Vocational Training) and the Directorate General of Registries and Notaries (attached to the Ministry of Justice).

- Personnel in Particularly Exposed Positions: Members of the Organisation whose position has a criminal risk higher than low in accordance with the Criminal Risks assessment.
- Criminal Compliance Policy: a document that states the commitment to compliance of Fundación ACS's Board of Trustees and Senior Management and lays out the Organisation's main strategic objectives in this area, including its zero-tolerance policy towards any conduct that could constitute a criminal offence.
- Catalogue of Prohibited Conduct and Expected Parameters of Behaviour: the set of provisions contained in this document, also referred to as the "Catalogue".
- Governing Document of the Criminal Compliance Management System: a document that is covered by the Criminal Compliance Policy and sets out the regulations and organisational documents existing within FUNDACIÓN ACS with regard to criminal Compliance, including the measures designed to assess, prevent, detect and manage Criminal Risks at an early stage.
- Criminal Compliance Management System: an organisational and management system for the prevention of offences, the aim of which is the prevention, detection and management of Criminal Risks through their integration into business processes, as well as their measurement for continuous improvement, the essential basis of which is represented in the Criminal Compliance Policy and in the Governing Document of the Compliance Management System. It also referred to as the "System".
- Criminal Risk: risk related to behaviours that could constitute an offence for which FUNDACIÓN ACS could be investigated, in accordance with the criminal liability of legal entities established in the Criminal Code.