

“DECLARATION OF COMPLIANCE WITH CRIMINAL AND ANTI-CORRUPTION REGULATIONS BY THE BOARD OF TRUSTEES OF FUNDACIÓN ACS.

The Board of Trustees of Fundación ACS recognises that corruption is an extremely damaging practice that erodes the competence and reputation of the public and private bodies engaging in it. This declaration of compliance demonstrates our commitment to preventing corruption and fostering a culture of compliance with the law. Acting with integrity is a core part of our policy and we will not tolerate any form of corruption or criminal practice. At Fundación ACS, we implement and apply effective systems to combat corruption and criminal behaviour.

We have adopted a Criminal Compliance and Anti-Bribery Policy which sets out processes designed to prevent anyone associated with us from carrying out an act of corruption or offence.

At Fundación ACS, we apply all national and international regulations related to criminal compliance management and the fight against corruption in all aspects of our business.

Under Spanish law, acts of corruption carry a prison sentence of up to six years for individuals and, for legal entities, as well as fines of up to five times the profit obtained, they bring incalculable reputational damage. That is why we take our legal responsibilities very seriously. Any criminal act, whether corruption or otherwise, committed by a member of this organisation will lead to disciplinary action and will be dealt with firmly by the Board of Trustees. Before they can do business with us, we require all business partners linked to our organisation to demonstrate that they have a similar commitment to preventing corruption as we do.

We firmly believe that a zero tolerance policy towards corruption and criminal acts supports our reputation as an entity that acts ethically and honestly. It also inspires confidence in the recipients of our services and the general public.

As part of our commitment to the prevention of corruption and the commission of criminal acts within our organisation, the Board of Trustees has established a series of Compliance Policies and Procedures, some of which are available on the corporate website: www.grupoacs.com. The most relevant ones are the Criminal and Anti-Bribery Compliance Policy and the Code of Conduct for Business Partners.

The Board of Trustees is assisted in the implementation of the criminal and anti-bribery compliance management system by the Compliance Committee, which reports to the Board of Trustees and whose functions include the development, implementation, monitoring and review of internal crime prevention processes.”