



Criminal Compliance and Anti-Bribery Policy

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1	13 December 2018	Board of Trustees	Compliance Committee	
2	12 December 2019	Board of Trustees	Compliance Committee	Adaptation to the UNE19601 and ISO37001 standards.
3	16 December 2021	Board of Trustees	Compliance Committee	<p>Specific reference to the express prohibition of bribery in compliance with the improvement opportunities highlighted by AENOR in its 1st certification audit report of October 2021.</p> <p>Changes to the ACS Group's Whistleblower Channel. Adaptation to Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law.</p>

Criminal Compliance and Anti-Bribery Policy



1. Purpose of FUNDACIÓN ACS's Criminal Compliance and Anti-Bribery Policy

Fundación ACS's objective is to integrate and manage the effort by the ACS Group in terms of patronage and cultural, institutional, sporting or environmental sponsorships, awards and scholarships, training and research, charity and similar activities, in Spain and internationally, to give it the greatest social visibility.

The Social Action of the Foundation allows a portion of the benefits of the ACS Group to be reinvested in society to help improve the quality of life of citizens in any of its physical, human, training, cultural and environmental aspects. Therefore, the main source of Fundación ACS's income is the contribution of funds it receives annually from the ACS Group.

This *Criminal Compliance and Anti-Bribery Policy* develops the Code of Conduct of ACS, ACTIVIDADES DE CONSTRUCCIÓN Y SERVICIOS, S.A., applicable to the *Organisation* and, therefore, is linked to its ethical values, ratifying ***the FUNDACIÓN ACS's intention to conduct itself in a way that respects both regulations and ethical standards***, defining its framework of ***principles for compliance in criminal matters***.

This *Policy* is aligned with FUNDACIÓN ACS's culture of integrity and respect for regulations and takes into consideration not only the interests of the *Organisation* but also the requirements from its *Stakeholders*. Accordingly, it is a text aligned with the strategic objectives of FUNDACIÓN ACS and, consequently, with its ***determination not to tolerate any conduct that could constitute a crime***. Therefore, it requires the maximum commitment of the *Board of Trustees* and *Senior Management* as well as the other *Members of the Organisation* to comply with its provisions.

Specifically, FUNDACIÓN ACS is committed to the fight against bribery, which is prohibited both with authorities and public officials and in the private sphere.

On the basis of this commitment to compliance, the parameters of conduct expected of the *Parties Subject to this Document* are set out, requiring them to commit to them, describing the measures taken to monitor this mandate and the consequences in the event of a breach.

2. Entities, persons and activities affected

2.1 Entities and persons affected

This *Policy* is mandatory and applies globally to the whole *Organisation*. All *Members of the Organisation* must comply with its content, regardless of their position and the territory in which they are located, unless the applicable law in the territory in which they operate establishes stricter provisions, which must prevail over this *Policy*.

Because of this, although this *Policy* applies to *Members of the Organisation*, it may also extend, in whole or in part, to *Business Partners*, provided that the specific circumstances of the case so advise, thus complying with the *Organisation*'s *due diligence* processes in its selection of *Third Parties* to ensure compliance with the criminal law, which establishes the obligation of FUNDACIÓN ACS to monitor the conduct of *those who are subject to the authority of the legal representatives and de facto or de jure directors of the legal person, may have committed criminal conduct due to a serious breach of the duties of supervision, monitoring and control over them, in view of the specific circumstances of the case*, regardless of whether they are *Members of the Organisation* or *Business Partners*.

2.2 Affected activities

In addition to this *Policy*, there is a *Catalogue of Prohibited Conduct and Expected Parameters of Behaviour*, approved by the *Compliance Committee*, which summarises the different criminal offences for which, under section 31 bis of the Spanish Criminal Code [*Código Penal*], legal persons may be investigated in Spain when they are offences¹ committed in their name or on their behalf, and for their direct or indirect benefit, (i) by their ***legal representatives and de facto or de jure directors***, or (ii) by ***persons subject to their authority***, when the commission of the offence, in the latter case, is the result of a lack of due control, given the specific circumstances of the case.

The content of the *Catalogue of Prohibited Conduct and Expected Parameters of Behaviour* not only summarises the different offences but also describes, for each of them, the main activities that could entail *Criminal Risks*, so that its recipients can be alert to situations that could expose them to those risks in exercising their activities. Likewise, reference is made to the parameters of conduct that FUNDACIÓN ACS expects from the *Parties Subject to*

¹ The Criminal Code envisages the criminal liability of legal persons for the commission of a set list (*numerus clausus*) of offences, which will be described in later sections of this *Policy*, without prejudice to the personal criminal liability that the *Members of the Organisation* or *Business Partners* who have committed the offence or who have cooperated or participated in the offences may have.

this Document, which may include references to other internal rules or procedures in this regard.



3. List of offences and behaviour parameters

The *Catalogue of Prohibited Conduct and Expected Parameters of Behaviour* summarises the criminal offences for which **any legal person** may be criminally liable under the Criminal Code in force, although this document is neither detailed nor exhaustive, **since, in addition to the modalities set out there, there may be other ways of incurring the criminal offences mentioned.**

It is the **obligation of each person to be duly informed of the laws and their enforcement.** It must be kept in mind that the benefit obtained from unlawful activity can be both **direct** and **indirect**, and caution must be exercised with regard to any conduct which, while unlawful, may end up benefiting the *Organisation* in that broad sense. Legal persons are not only liable for actions or omissions in Spain, but **also, if certain circumstances are met, for actions** or omissions **in any other country**, which obliges all *Members of the Organisation* to remain alert to conduct potentially criminal under Spanish law occurring abroad.

If you have any doubts regarding the content of this section or wish to obtain further information, please contact the FUNDACIÓN ACS *Compliance Committee*.

4. Organisational measures

4.1. Compliance Committee

4.1.1 Composition

FUNDACIÓN ACS has a *Compliance Committee* assigned **criminal prevention functions** and that is responsible for ensuring that this *Policy* is effective through the implementation of the different measures envisaged in the *Criminal Compliance and Anti-Bribery Management System* that supports it. The *Compliance Committee* is conceived as a collegiate body, and comprises:

- The **Compliance Officer** of ACS, ACTIVIDADES DE CONSTRUCCIÓN Y SERVICIOS, S.A.
- An **external consultant specialising in criminal law**

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

Under this *Policy*, the *Compliance Committee* has the full support of FUNDACIÓN ACS's *Board of Trustees*, to which it has direct access, and is entrusted with the responsibility for supervising the operation of and compliance with the *Criminal Compliance and Anti-Bribery Management System*. In this regard, it is entitled to have free access to both the documents of the *Organisation* and to the *Members of the Organisation* that it requires for the performance of its duties. The *Members of the Organisation* are obliged to immediately provide any documents and information requested.

The *Compliance Committee* performs its tasks autonomously, without requiring specific mandates for this purpose, under this *Policy* and the *Governing Document of the Criminal Compliance Management System*.

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

4.1.2 Main tasks

The main tasks of the Compliance Committee with regard to crime prevention and anti-bribery are grouped together below in a structured manner:

1. Promote and supervise the implementation of the *Organisation's Criminal Compliance and Anti-Bribery Management System*, ensuring that all the *Members of the Organisation* and *Business Partners*, as appropriate, have access to the *Organisation's* rules for the prevention of crimes.
 2. Identify Criminal Compliance and Anti-Bribery obligations, keeping them up to date and disseminating them to the Members of the Organisation.
 3. Identify and manage *Criminal and Bribery Risks*, analysing and assessing them to prioritise actions and allocate resources for their prevention, detection and management. Within this area of responsibility, the Compliance Committee must review and update the Criminal Risks and Controls Matrix once a year or whenever the circumstances require (legislative changes, risk impacts, identification of new risks, implementation of new controls, etc.).
 4. Monitor the correct implementation and effectiveness of the financial and non-financial controls included in the Criminal Risks and Controls Matrix, which must be applied by the Members of the Organisation, with a special focus on the correct application of the Recipients and Projects Protocol. To this end, a Controls and Inspections Plan may be drawn up.
 5. Promote awareness and training sessions that allow the *Members of the Organisation* and *Business Partners*, as appropriate, to have the knowledge and skills necessary to assume their responsibilities in terms of the prevention, detection and management of *Criminal and Bribery Risks*.
 6. Advise not only the Board of Trustees and senior executives, but also any other *Member of the Organisation* that requires assistance from the Compliance Committee and report to the *Board of Trustees* and *Senior Management* on the results arising from the execution of the Criminal Compliance and Anti-Bribery Management System and on its performance.
 7. Maintain communication with the Compliance Committee of the ACS Group's parent company, the body in charge of monitoring and managing the ACS Group's
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Whistleblower Channel, which any interested party may use to contact FUNDACIÓN ACS's Compliance Committee.

8. Duly identify, in the appropriate format not only the information of the pillars of the Criminal Compliance and Anti-Bribery Management System but also the documentation derived from its execution, ensuring that it is available (except that which, for confidentiality reasons, is only accessible to certain areas of the Organisation), suitable for use and allows the traceability of its access and preservation its legibility. Keep the documented information derived from the implementation and execution of the *System*.

9. Measure and assess the performance of the Organisation's Criminal Compliance and Anti-Bribery Management System through indicators, ensuring that all its components work properly and promoting its review and continuous improvement.

10. Prepare Compliance operational reports on a half-yearly basis and submit them to the Board of Trustees and *Senior Management* to enable preventive, corrective and remedial actions to be taken. Consolidate in an annual report the information gathered in the Compliance operational reports, which will be sent to the *Board of Trustees* and *Senior Management* of ACS.

11. Immediately inform the ACS Board of Trustees and Senior Management in the event of relevant *Non-Compliances* detected in the Organisation, as well as serious or rapidly evolving Non-Compliances.

12. Promote the modifications required by the System, after detecting a Non-Compliance or breach, proposing the improvements to be adopted to the Board of Trustees and Senior Management of ACS.

13. Promote and manage the Whistleblower Channel and investigations

The Compliance Committee is responsible for fostering a culture of strict compliance with the basic principles of responsible behaviour by all professionals linked to Fundación ACS. It also promotes the use of the whistleblower channels and guarantees that there will be no reprisals against the whistleblower.

The Compliance Committee entitled to have free access to both the documents of the Organisation and to the Members of the Organisation that it requires for the performance of its duties. It is also a fundamental body in the development of the investigation opened

as a result of a report. The Members of the Organisation are obliged to immediately provide any documents and information requested.

For the specific performance of the different functions attributed to the *Compliance Committee*, it may seek the assistance of third parties or other ACS Group departments that, in view of the specific circumstances of the case, make this advisable, as necessary, guaranteeing in all cases the confidentiality of any whistleblower acting in good faith.

Upon receipt of the reports, the Compliance Committee is responsible for managing the communications received confidentially, immediately processing those regarding which, after the appropriate verifications, there are reasonable indications that they involve a Compliance Risk within the *Organisation*.



4.2 Obligations of Members of the Organisation

Insofar as compliance with the law and the correct development of the *Criminal Compliance Management System* is the responsibility of all *Members of the Organisation*, all of them are expected, regardless of the position they hold in the *Organisation*, to (i) ensure compliance with this document, observing ethical conduct and conduct contrary to the commission of criminal offences at all times, and (ii) immediately respond to any instructions they may receive from the *Compliance Committee* in carrying out the functions described above.

4.2.1 The Board of Trustees and Senior Management

FUNDACIÓN ACS's *Board of Trustees* and *Senior Management* not only support the *Compliance Committee* in the performance of its duties, but also actively promote the culture of *Compliance* in the *Organisation*, ensuring that it has the appropriate resources to effectively execute the *Criminal Compliance Management System* and promoting the use of the procedures and channels in place for reporting potentially criminal conduct that may affect the *Organisation* and its activities, among other matters.

The leadership exercised in FUNDACIÓN ACS by its *Board of Trustees* and *Senior Management* leads means they are assigned, in addition to the obligations that all *Members of the Organisation* have (see section 4.2.2. of this *Policy*), the following obligations.

(i) Obligations of the Board of Trustees

The *Board of Trustees* is responsible for formally approving this *Policy* (as well as any updates it may require) and for driving the adoption and implementation of an appropriate *Criminal Compliance Management System* for the *Organisation*, suitable for preventing, detecting and managing the *Criminal Risks* that threaten the *Organisation*.

In compliance with the Spanish Criminal Code, FUNDACIÓN ACS has assigned *the supervision of the operation of and compliance with the prevention model implemented to a body of the legal person with autonomous powers of initiative and control*, and the *Board of Trustees* is responsible for appointing its members and formally approving the creation of this body, granting it the necessary autonomous powers of initiative and control as well as the appropriate and sufficient financial, material and human resources to enable it to carry out its work effectively.

As the party responsible for adopting the *System*, it is responsible for periodically assessing its effectiveness, modifying it, if necessary, when it becomes aware, through any channel, of the existence of serious breaches or when significant changes occur in the circumstances affecting the *Organisation*, in the assessment of its *Criminal Risks* or in the criminal *Compliance* objectives set by the *Organisation*.

Likewise, under the terms of the *Criminal Compliance Management System* regarding to *Criminal Compliance Reports*, the *Board of Trustees* receives, reviews and signs the reports provided by the *Compliance Committee*, adopting any actions suggested by the *Compliance Committee* or promoting those it deems most appropriate for the appropriate management of the *Criminal Risks* identified. The *Board of Trustees* also ensures that processes are established in the *Organisation* to shape the FUNDACIÓN ACS's will to reduce the likelihood of the materialisation of *Criminal Risks* that have been classified higher than low. The *Board of Trustees* must review, at the proposal of the *Compliance Committee* or *Senior Management*, the procedures and controls associated with the delegation of decision-making powers in areas where *Criminal Risk* exists, where those delegations exist.

(ii) Obligations of Senior Management

The *Senior Management* of FUNDACIÓN ACS collaborates with the *Board of Trustees* in the performance of its responsibilities, especially with regard to the transmission of the *Organisation* 's *Compliance* culture and its ***zero tolerance approach to conduct that could entail the commission of offences***.

Due to its proximity to the strategic and operational objectives of FUNDACIÓN ACS and its hierarchical position, *Senior Management* is responsible for directing and supporting all *Members of the Organisation* in the exercise of their *Compliance* obligations, ensuring that they all integrate them in the development of their daily activities in the *Organisation*. In this sense, in exercising its executive functions, *Senior Management* ensures that the requirements arising from the *System* are incorporated into all the processes and procedures of the *Organisation*, directing and supporting the *Members of the Organisation* in observing the *Requirements* and the effectiveness of the *System*.

It must also ensure that adequate and sufficient resources are available for the effective implementation of the *System*, communicating internally the importance of that implementation in a manner consistent with this *Criminal Compliance Policy*.

Senior Management must also identify and take action to manage potential or actual conflicts of interest where there are cases in which delegated decision-making responsibility or authority is delegated, in areas where they exist.

Senior Management participates in the processes of identifying, analysing and assessing *Criminal Risks* when required to do so, and is also responsible for encouraging the use of the channels available to *Members of the Organisation* and *Third Parties* to report potentially criminal conduct that may affect the *Organisation* and its activities.

With regard to reports from *Members of the Organisation* about activities related to *Criminal Risks*, *Senior Management* guarantees that there will be no reprisals, discrimination or sanctions for reports made in good faith or for actions taken to avoid involvement in criminal activities.

4.2.2 All Members of the Organisation

All *Members of the Organisation* are responsible for understanding, observing and applying this *Criminal Compliance Policy*, collaborating with the *Compliance Committee*, the *Board of Trustees* and *Senior Management* when necessary, and particularly observing the behaviours expected of them with respect to the *Catalogue of Prohibited Conduct and Expected Parameters of Behaviour* mentioned above.

In addition, all of them must immediately notify the *Compliance Committee* of any action to prevent or remedy the possible commission of an offence or potential offence of which they are aware and/or which is being managed without the apparent intervention of the *Compliance Committee*.

In addition, all *Members of the Organisation* are expected to adhere to this *Criminal Compliance Policy*, to attend the training sessions on criminal *Compliance* determined by their function or position in the *Organisation*, and to promptly provide the information and documentation requested by the *Compliance Committee*.

5. Understanding and declaration of assent

This *Policy* is available to all *Members of the Organisation* and all *Business Partners* on Fundación ACS website www.fundacionacs.com

For *Members of the Organisation* who occupy positions that are particularly exposed to *Criminal Risk*, their annual declaration of assent to this *Criminal Compliance Policy* will be requested. Similarly, for *Business Partners* with a *Criminal Risk* higher than low, compliance with the values in this document will be requested.

6. Communication of 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 in the *Organisation* and that may involve a breach of this document or the other documents of the *Criminal Compliance Management System*, regardless of whether that behaviour has been ordered or requested by a superior.

In particular, the following public addresses for communication with **Fundación ACS's Compliance Committee** are available to both **Members of the Organisation** and its **Business Partners** or **Stakeholders**:

1. By post to:

Fundación ACS

Compliance Committee

Avda. Pío XII 102, 28036 Madrid, Spain

2. Via the corporate website <https://www.fundacionacs.com/> or the ACS corporate website <https://www.grupoacs.com/compliance/canal-etico/>

or directly via the following link:

<https://www.fundacionacs.com/compliance/canal-etico>

All queries, observations or complaints addressed to Fundación ACS regarding prevention of crimes and anti-bribery must be managed and processed by Fundación ACS's *Compliance Committee* as outlined in this *Policy* and envisaged in the *Governing Document of the Criminal Compliance Management System*. For these purposes, any query, observation or report addressed to Fundación ACS through the ACS Whistleblower Channel must be immediately forwarded to Fundación ACS's *Compliance Committee*.

Confidential treatment of all reports is guaranteed, and it is also guaranteed that there will be no reprisals of any kind against whistleblowers acting in good faith.

Upon detection of materially significant reports or communications and/or those that could seriously compromise the *Organisation* or its *Stakeholders*, the Compliance Committee

must inform the *Board of Trustees* and *Senior Management* immediately so that they can be dealt with as quickly and urgently as necessary.



7. Consequences of breaches

In accordance with the ACS Code of Conduct and the *Governing Document of the Criminal Compliance Management System* of FUNDACIÓN ACS, all *Parties Subject to this Document*, regardless of their hierarchical level and geographical or functional location, are required to comply with the principles and procedures established in these texts, insofar as they apply to them. Also, to ensure the correct implementation of the *Criminal Compliance Management System*, they are urged to report any breach of these documents, in accordance with section 6 ("*Reporting conduct*") of this *Policy*.

When the *Compliance Committee* investigates and confirms the breach of these texts, it must propose to the *Board of Trustees* the measures to be taken, including disciplinary measures (in the sphere of employment) or contractual measures (in commercial relations with third parties) that it considers proportional to the risk or loss caused. These measures will apply not only to the individuals whose conduct has caused the risk or damage but also to any employee who has not followed the procedures established by FUNDACIÓN ACS prevention of and response to them, which is in itself considered a breach of the ethical values and principles to which FUNDACIÓN ACS is committed.

Any measures adopted from an employment perspective must be respectful of applicable regulations, although they must always be forceful and proportional to the seriousness of the events that gave rise to the breach, informing the Workers' Legal Representatives if appropriate.

If it is confirmed that the actions of any *Member of the Organisation* could constitute a criminal offence attributable to the legal entity, this circumstance must be brought to the attention of the competent public authorities for their knowledge and prosecution. This communication must include any evidence and/or information that may have been gathered.

Appendix I

Definitions

The definitions of the concepts that are used frequently in this document are listed below (indicated in *italics*):

- ***FUNDACIÓN ACS/Organisation:*** FUNDACIÓN ACS
 - ***Board of Trustees:*** FUNDACIÓN ACS's governing body, insofar as it is assigned the fundamental responsibility and authority for activities, governance and policies, and to which FUNDACIÓN ACS's *Senior Management* reports and is accountable.
 - ***Senior Management:*** General Manager of FUNDACIÓN ACS.
 - ***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 Compliance Committee complies with the requirements established in Spanish criminal law (section 31 bis of the Criminal Code) regarding supervision of the *Criminal Compliance Management System*.
 - ***Members of the Organisation:*** the members of the *Board of Trustees*, 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*.
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- **Stakeholders:** Individuals or legal entities 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 involves exposure to a criminal risk higher than low in accordance with the *Criminal Risks* assessment.
 - **Criminal Compliance and Anti-Bribery Policy:** series of provisions contained in this document, also referred to as the "**Policy**".
 - **Catalogue of Prohibited Conduct and Expected Parameters of Behaviour:** a document that includes the list of offences applicable to legal persons in accordance with Spanish criminal law, as well as a brief description (not literal) of each of them and the conduct expected of the recipients for prevention, detection or early management.
 - **Governing Document of the Criminal Compliance Management System:** a document that is covered by this *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 and Anti-Bribery 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 and Anti-Bribery Policy* and in the *Governing Document of the Criminal Compliance Management System*. It also referred to as the "**System**".
 - **Criminal Risk:** risk related to behaviours that could constitute an offence attributable to FUNDACIÓN ACS, in accordance with the criminal liability of legal persons established in the Criminal Code.
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- **Requirement:** an envisaged and mandatory requirement. The *Requirements* may come from criminal laws and supplementary regulations or be established by FUNDACIÓN ACS through the *Criminal Compliance and Anti-Bribery Policy* or any of the documents of the *Criminal Compliance Management System* that support it.

