



## **ANTI-CORRUPTION POLICY**

*Approved by the Sole Administrator on July 19, 2023*

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## 1. PURPOSE

Roura Cevasa, S.A., its affiliates and subsidiaries (hereinafter collectively referred to as "*Roura*" or "*the Company*"), have, throughout their history, sustained a business commitment to the different parties involved with the Company and its employees, based on a set of values and ethical principles governing Roura's operations and constituting an integral part of its corporate culture.

Adherence to business quality standards is assured by the Code of Conduct of Dragados. Roura prohibits any form of bribery involving authorities, government officials, directors and employees belonging to of publicly or privately owned national or international companies or bodies, as well as any third party with whom the company has any type of relationship.

In accordance with the aforementioned commitment, this Anti-Corruption Policy has been adopted, developing the provisions of the Code of Conduct in order to establish a regulatory framework and the basic rules for the prevention and detection of activities constituting corruption and bribery in the Company's operations, as well as to promote full compliance with anti-corruption and anti-bribery regulations.

## 2. SCOPE

This policy is applicable to all directors, managers, and employees of Roura, regardless of their area of responsibility or hierarchical level.

Likewise, it will be applicable to all those individuals who act within and before other entities in the name of and on behalf of the Company, who in that case, and within their powers, must actively promote that the principles contained herein be applied.

## 3. COMPLIANCE BODY

Roura has designated a Compliance Committee as a collegiate body in charge of the tasks of monitoring and controlling compliance with the Code of Conduct.

The Compliance Committee holds independent initiative and control powers to prevent criminal offences from being committed. It shall have sufficient human, financial and material resources to design, develop, implement, evaluate, maintain and improve the Criminal Compliance and Anti-Bribery Management System (to which this Anti-corruption Policy pertains), as well as the results thereof.

## 4. OPERATING PRINCIPLES

Roura has implemented this Anti-Corruption Policy in order to set a zero-tolerance standard with regard to any form of corruption and bribery.

In order to prevent corruption and bribery, Roura will conduct all of its activities in accordance with existing anti-corruption and anti-bribery legislation applicable in all areas of operation and

in all countries where it operates, consistently with its spirit and purpose. In general terms, Roura expressly and strictly prohibits the following practices:

- Making a promise or offering any kind of payment to authorities, government officials, directors or employees belonging to publicly or privately owned companies or bodies, operating nationally or internationally, either directly or indirectly by means of agents, intermediaries, advisers, or any other proxy.
- Obtaining undue advantages from the use of personal relationships with public authorities or civil servants or any other private party.

Roura requires that all decisions made by company employees who have any kind of relationship with national or international public administrations be made in strict compliance with the law, the Code of Conduct and the Company's Internal Regulations.

#### **a) Gifts, Presents and Favours**

It is strictly forbidden for Roura's employees to offer or accept gifts, presents, hospitalities or favours in the course of their activities. Exceptionally, it is permissible to give or receive gifts and presents, as long as they are not prohibited by law, correspond to normal, customary and generally business practices or demonstrations of courtesy, and have in all cases a symbolic or negligible economic value.

In any case, the provisions of the Policy on Gifts, Presents and Favours must be complied with.

#### **b) Facilitation Payments**

Facilitation payments are understood to be those small, illegal and unofficial payments made to government officials or employees of a private company, which are intended to enable them to speed up or facilitate the performance of their duties, such as gaining access to public services, obtaining ordinary licenses or business permits, administrative procedures (e.g., telephone, electricity or water utilities, etc.), providing police protection or loading and/or unloading goods, among others.

Facilitation payments are strictly prohibited under this Policy.

Any activity that could lead to a facilitation payment made by the Company or on behalf of the Company, or that could suggest that any such payment was to be made will be avoided.

#### **c) Donations to Charitable Organizations and Sponsorships**

Charitable donations and Sponsorships must meet the following requirements:

- Be permitted by law.

- Not disguise illegal payments to Government Officials, Public Administrations, publicly or privately run bodies or companies, or any other third party, whether in Spain or abroad, which violate anti-corruption regulations.
- Not constitute a vehicle for financing illegal activities in violation of legislation on preventing money laundering and on the financing of terrorism, or of any other applicable law or regulation.
- Be properly documented.

It is also a requirement, in addition to the above, that partners bound by sponsorship contracts must be well known, reliable and have an excellent reputation.

In the event that it is in the Company's interest to participate in sponsorship of an event or to install a stand at Trade Fairs and Congresses related to the sector, the corresponding Director shall inform the Sole Administrator to obtain prior authorisation. The prior express authorisation of the Sole Administrator of Vias and the Chief Executive Officer of Dragados is also required.

Any and all donations must be previously and expressly authorised by the Sole Administrator, the Sole Administrator of Vias and the Chief Executive Officer of Dragados, and will be made to reliable and highly reputable charities, always in compliance with the criteria set out in the Vías Group's Policy on Gifts, Presents and Favours.

#### **d) Contributions to Political Parties, Groups or Political Organizations**

Contributions intended for political purposes are strictly forbidden under the provisions of this Policy.

#### **e) Intermediaries, Agents, Advisers and Business Partners**

Enter into contracts with Intermediaries, Agents, Advisers and agreements with Business Partners for transactions or operations in which a Spanish or foreign Public Administration, Agency, or any other publicly or privately owned company is involved in any way will be subject to the strictest due diligence requirements.

As far as possible, top-class, reputable companies will be used as commercial agents, advisers, intermediaries, or business partners.

Due diligence mechanism shall be established so as to acquire the best possible insight into the people who intervene as agents, advisers, intermediaries or business associates and their collaborators, ensuring that the most suitable candidates are chosen to carry out their activities in an ethical manner and preventing any possible adverse economic consequences or reputational risk for Roura.

Agents, Advisers, intermediaries, or business partners will be informed – keeping a documentary record of this fact – of all the prohibitions that Roura has formulated regarding

corruption. In this document, they shall state that they are aware of these prohibitions and that they are committed to strictly complying with them. These prohibitions shall also be expressly and unequivocally included in the contracts entered into with the agents, advisers, or intermediaries.

#### **f) Books and Records**

Roura shall faithfully and transparently, fully and appropriately keep records of all actions, operations and transactions of the Company in the Company's books and records.

### **5. TRAINING**

Roura will promote the necessary training for all the Company's personnel in order to broaden their knowledge of our ethical principles, as well as the duties and operating principles derived from the Code of Conduct and Anti-corruption Policy.

### **6. REPORTING SUSPECTED MISCONDUCT AND OTHER QUERIES**

Any employee or third party who has reasonable knowledge or suspicion of an alleged non-compliance with this Policy must address their communications to the Ethics Channel through one of the channels listed below:

#### **a) Ordinary Channels:**

- Direct line manager or the Director concerned;
- Member of the Compliance Authority;
- Member of the Compliance Body;
- By post to:

**To the attention of: Ethical Channel VIAS Group**  
**Avda. del Camino de Santiago, 50 28050 Madrid, Spain.**

#### **b) Alternative Channels:**

- The telematics channel can be accessed through the Vías website and shared directory:

<https://www.roura-cevasa.es/htmlES/cumplimiento.html>

or via the following link:

<https://secure.ethicspoint.eu/domain/media/eseu/gui/108739/index.html>

- The 24/7 telephone line:

Country:	Telephone number
Spain	+34 900 87 60 43

This channel is both a means of reporting non-compliance with the rules contained in this Policy, as well as a means of resolving any doubts that may arise from its application.

Roura guarantees that there will be no reprisal of any kind against those who make communications in good faith in accordance with the provisions herein.

## **7. BREACH**

Roura will make any effort to prevent any conduct that constitutes a breach of this Policy and/or the applicable legislation, as well as to interrupt and sanction any conduct contrary to said regulations on the part of the Company's employees, managers, and directors or third parties acting on behalf of the Company.

Failure to comply with the provisions of this policy and applicable law may result in serious consequences for the Company, its employees, managers and directors.

This policy has the status of a mandatory rule, so violation thereof shall be deemed to be an infringement and the company shall adopt appropriate disciplinary measures, in accordance with labour legislation and the Disciplinary Regime contained in the applicable Collective Bargaining Agreement, notwithstanding any other responsibilities that the offender may have incurred.

## **8. MONITORING, EVALUATION AND REVIEW**

This policy, as well as the Criminal Compliance and Anti-Bribery Management System, shall be subject to continuous monitoring, evaluation and review, and specifically when regulatory, social, corporate or any other type of circumstances so require. In any case, it shall be subject to annual review and evaluation.