
CRIMINAL RISK PREVENTION POLICY

Approved by the Sole Administrator on July 19, 2023

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1. PURPOSE

The purpose of this policy is to define and establish the Operating Principles that the Criminal Compliance and Anti-Bribery Management System of Roura Cevasa, S.A., consist of, the purpose of which is to transmit to all administrators, directors and employees of the company – along with third parties that may be linked to the company – Roura's firm commitment to monitor and punish any misconduct, whether criminal, antitrust or of any other kind, as well as to provide communication and awareness mechanisms to all staff employees in order to promote an ethical business culture and strict compliance with the law.

2. SCOPE

This policy applies to all executives, directors and employees of Roura Cevasa, S.A., its branches and its subsidiaries companies (collectively referred to as "*Roura*" or "*the Company*") regardless of their area of activity or hierarchical level.

Likewise, it will be applicable to 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. OPERATING PRINCIPLES

The Operating Principles governing the Criminal Risk Prevention Policy are:

- a) To integrate and coordinate the set of actions necessary to prevent, detect and act upon the possible commission of unlawful acts that may constitute a criminal or antitrust risk, or any other type of risk.
- b) To create a climate of total transparency by means of establishing adequate internal channels to encourage early reporting of suspected irregularities. This includes the Ethical Channel, whereby any employee or third party who wishes to make a query in connection with the Code of Conduct, the Policies or the Regulations, or becomes aware of a breach thereof, or of any unlawful act committed in the Company, whether criminal, antitrust or otherwise, should report it to the Compliance Body in a fully guaranteed manner and without fear of reprisal.
- c) To act pursuant to the legislation in force, and specifically in accordance with the provisions of the Code of Conduct, the Policies and the Regulations.
- d) To establish protocols and training programs or any other method that may be appropriate for all directors, executives and employees, in order to promote a corporate culture of compliance and business ethics.
- e) To develop and implement effective internal control systems for preventing and detecting illegal actions or any other actions which contravene the provisions set out in the Code of Conduct.

- f) To conduct periodic supervision of the internal control systems in place.
- g) To ensure that the Compliance Committee has the necessary material and human resources to effectively carry out the functions entrusted to it.
- h) To provide all the assistance and cooperation that may be required by judicial and administrative bodies, antitrust authorities, or national or international institutions and organisations for the investigation of allegedly criminal acts, or acts constituting breaches of antitrust regulations, or otherwise irregular acts that may have been committed by its managers, executives or employees.
- i) To investigate claims of alleged irregular acts and practices, safeguarding both the confidentiality of the complainant and the rights of the persons under investigation, imposing where appropriate, in a fair, non-discriminatory and proportional manner, any penalties that may be applicable in accordance with the legislation in force.

4. PRINCIPLES OF THE CRIMINAL COMPLIANCE AND ANTI-BRIBERY MANAGEMENT SYSTEM

The Criminal Compliance and Anti-Bribery Management System of Roura is based on the analysis of potential criminal and antitrust liabilities that may affect the company, together with the inventory of existing procedures and controls aimed at preventing, detecting and punishing any of such criminal offences.

The Criminal Compliance and Anti-Bribery Management System mainly consists of the following elements:

- **Code of Conduct:** The Dragados Group's Code of Conduct is also applicable to the Vías Group and must be observed by all staff, including the Board of Directors and Senior Management. Likewise, and given that Roura is part of the group of companies of ACS Actividades de Construcción y Servicios, S.A., the ACS Group's Code of Conduct also applies.

Thus, the Company establishes the essential values, ethical principles and main rules of conduct that should govern all areas of action, of all persons who are subject to it.

- **Code of Conduct for Business Partners:** As part of the Dragados Group, Roura adheres to a Code of Conduct for Business Partners. This document incorporates the requirements set forth in the ACS Group's Code of Conduct for Business Partners whilst also addressing the unique characteristics of the Company's activities.

Compliance with this Code is obligatory for all Roura Business Partners regardless of its geographic location or the company of the group with which they maintain contractual relations with, who must expressly accept its contents by signing and undertaking to comply with it.

- **Ethical Channel:** Roura operates an Ethical Channel which guarantees that any employee or third party who wishes to make a query related to the Code of Conduct, the Policies or the Regulations, or has knowledge of a breach of the same, or of any unlawful act committed in the Company, whether criminal, antitrust or of any other nature, must inform the company in a fully guaranteed manner and without fear of suffering any reprisal.

Management of the Ethical Channel is totally confidential and is entrusted to the Compliance Committee.

Any of the complaints included in this Policy may be made through one of the channels listed below, as specified in the guidelines for operating Roura's Ethical Channel:

a) Ordinary Channels:

- Direct line manager or the Director concerned;
- Member of the Compliance Body;
- Compliance Department/Compliance Manager.
- By post to:

To the attention of: Canal Ético Grupo VIAS

Avda. del Camino de Santiago, 50 28050 Madrid, Spain.

b) Alternative Channels:

- The on-line channel accessible 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

- **Compliance Management Manual:** This is a document in which are established the basic guidelines Anti-bribery and Criminal Compliance Management System and in the subject of defence of competition.

- **Compliance Committee:** Roura has designed a Compliance Committee, as a collegiate body responsible for the task of monitoring and controlling compliance with the Code of Conduct.

The Compliance Committee holds independent initiative and control powers to prevent the commission of any offences or any antitrust infringements. It has sufficient human, financial, and material resources to design, develop, implement, evaluate, maintain and improve the Criminal Compliance and Anti-Bribery Management System, as well as the results thereof.

- **Compliance Directorate:** The Compliance Directorate shall carry out the functions expressly delegated to it by the Compliance Committee, which may include, among others, the following:

- Develop, draft, implement and review the Criminal Compliance and Anti-Bribery Management System.
- Carry out monitoring of the controls established in the Compliance Management Manual and, in general, of compliance with the same and with the values and ethical principles established in the Code of Conduct.
- Suggest to the Compliance Committee the complementary measures they deem appropriate to guarantee due compliance with the Criminal Compliance and Anti-Bribery Management System throughout the organization.
- Reasonably ensure that the system of values set out in the Code of Conduct, and the Criminal Compliance and Anti-Bribery Management System be updated, proposing any necessary updated and integrations to Roura's Compliance Committee.
- Communicate immediately and unambiguously any violations of the Criminal Compliance and Anti-Bribery Management System to the Compliance Committee.
- Periodically provide the Compliance Committee with information on the reviewing activities carried out, as set out in the Compliance Management Manual.

- **Training:** Roura will promote the provision of proper training to all company personnel so as to transmit knowledge of its values and ethical principles, as well as the duties and operating principles derived from its Criminal Compliance and Anti-bribery Management System, with a view to preventing crimes or antitrust infringements from being committed.

Likewise, the Criminal Compliance and Anti-bribery Management System of Roura will include each and every one of the company's policies, procedures, instructions and internal standards, which have been duly approved, are mandatory and are aimed at preventing crimes and antitrust infringements from being committed.

5. MONITORING, ASSESSMENT AND REVIEW

This policy, as well as Criminal Compliance and Anti-Bribery Management System, will be continuously monitored, assessed and reviewed, and particularly when legislative, social, organizational or any other type of circumstances may so require. In any case, this policy will be reviewed and assessed on an annual basis.

6. BREACH



CRIMINAL RISK PREVENTION POLICY

Roura will do its utmost to prevent any conduct which may constitute a breach of this Policy and/or the applicable legislation, as well as to interrupt and punish any conduct that contravenes said regulations carried out by employees, executives and directors of the Company or third parties acting on behalf of the Company.

Failure to comply with the provisions of this Policy and applicable law may have serious consequences for the Company, its employees, executives and directors.

This policy has the status of a mandatory standard, so any breach thereof constitutes a violation of this policy, and the Company will take appropriate disciplinary action, pursuant to applicable Labour Laws and to the Disciplinary Regime contained in the applicable Collective Bargaining Agreement, notwithstanding any other responsibilities that the offender may have incurred in.