
 Criminal and antibribery compliance policy (IR no. 2)	Date of approval: 28/12/2020
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Criminal and antibribery compliance policy

High-level policy

COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L.

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I. Introduction

Compliance with due diligence. The Board of Directors of COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L. (hereinafter, “**COMSA CORPORACIÓN**”), in the exercising of the business judgement rule or business discretion (see Art. 226 LSC [Spanish Corporation Law]), commits to adopting and effectively carrying out its compliance model, addressing the risks that have been previously identified. For this, we need to put into writing the compliance commitments that are undertaken by the COMSA CORPORACIÓN governing body and which will be applicable for the proper implementation of the COMSA CORPORACIÓN and its Group companies’¹ compliance program (hereinafter, COMSA CORPORACIÓN and the companies of its group will also be referred to as the “**Organisation**” or the “**Group**”).

Criminal and antibribery compliance policy. Going further than compliance with other company diligence guidelines, in relation to the penal compliance commitments, this Criminal compliance and antibribery policy is implemented, that is complemented by an antibribery management system, as well as by the criminal prevention guidelines in the organisation’s internal policies, protocols and procedures. This policy is a high-level internal regulation included in the Code of Ethics. With this policy, COMSA CORPORACIÓN and Group companies that adhere to it, state via their governance body their wish and commitment in relation to their compliance objectives. The penal compliance policy is binding for all members of COMSA CORPORACIÓN and for all members of the Group companies.


Sharing with third parties. In the interest of sharing and transferring the guiding principles of the Organisation, this compliance policy will also be shared with the COMSA CORPORACIÓN and the Group companies’ business partners. Furthermore, it will also be available for any interested party.

II. Principles of the criminal and antibribery compliance policy

The principles of that configure COMSA CORPORACIÓN’s **Criminal and antibribery compliance policy** are as follows:

1st Mandatory compliance of the regulation. All members of COMSA CORPORACIÓN and the Group companies are required to comply with applicable legislation and specifically, applicable penal legislation.

¹ An updated annex of the companies within the group to which the COMSA CORPORACIÓN Compliance Model is applicable, is published on the COMSA CORPORACIÓN webpage: www.comsa.com

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2nd Commitment to comply with the penal compliance policy. All members of COMSA CORPORACIÓN and Group companies commit to complying with the provisions of the Organisation's criminal and antibribery compliance policy, as well as with the Antibribery Management System, which supports it and the prevention guidelines established in policies, protocols or any other mandatory compliance internal regulation.

At COMSA CORPORACION there is a zero-tolerance principle in relation to ethical and regulatory breaches, as well as in relation to the committing of any type of offence.


Breaches of this Criminal and antibribery compliance policy, of the Antibribery Management System that supports it, as well as any of the criminal prevention guidelines in the Organisation's internal policies, protocols and procedures, will be analysed in accordance with internal regulations, applicable agreements and, where applicable, with current law. Furthermore, in the event of confirming the existence of any non-compliance or breach, COMSA CORPORACION will adopt the necessary corrective measures, including where applicable, the imposing of sanctions. As a general criterion, the committing of a criminal act will be considered as a very serious infringement, which may be sanctioned as dismissal with grounds.

3rd Prohibition of committing criminal offences. The commission of any criminal offences by any member of COMSA CORPORACIÓN and the Group companies is prohibited. This prohibition does not only extend to those offences whose commission by certain individuals may also generate criminal liability for COMSA CORPORACIÓN or for any of the Group companies as legal entities. On the contrary, this prohibition extends to any conduct considered as an offence in relation to penal regulation.

4th Obligation to attend ethical and regulatory compliance training. All members of COMSA CORPORACIÓN and Group companies are required to attend training that is organised in ethical and regulatory compliance matters. In relation to this, addressing the area of activity and risks linked to it, more specific training will be organised.

5th Identification of risks. The governing body of COMSA CORPORACIÓN, in compliance with business due diligence, will carry out any actions necessary for identification and review of the Organisation's activities, which could involve risks of criminal behaviour. This identification will as a minimum take place annually.

Within the framework of criminal risk evaluation in relation to the COMSA CORPORACION's and its subsidiaries' business activities, and for the purpose of the

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related due diligence, the positions that are especially exposed to risks of corruption, due to being involved in activities linked with the risks of offences taking place are identified

6th Updating of the risks prevention system. COMSA CORPORACIÓN governing body promotes and supports any activities necessary to keep updated the Organisation's risk prevention system, as well as in order to adopt the pertinent improvement measures.

7th Zero tolerance of third-party criminal offences. COMSA CORPORACIÓN rejects any possible criminal behaviour by third party partners with whom a member of the Organisation may have a professional relationship, within the framework or in relation to projects in which a Group company is involved.

8th Delegation of faculties. The delegation of decision taking in the name of COMSA CORPORACIÓN and Group companies will take place complying with due diligence, both in the selection of the person delegated as well as their related competencies.

9th Duty of information. All members of COMSA CORPORACIÓN and Group companies are required to report through the Ethics Channel any event or suspect conduct linked to criminal risks or, as a minimum, when there is a risk of an offence.


It is ensured that those that use the Ethics Channel to notify a risk of non-compliance **do not suffer reprisals** by the Organisation for having made said report, as long as they act in good faith and/or have good reason to believe that the information regarding the reported infringements is true at the time of making said report.

10th Duty of collaboration. All members of the Organisation are required to collaborate with any possible investigation that takes place, in order to clarify the events linked to possible offences. In relation to this, COMSA CORPORACIÓN will adopt the measures necessary to safeguard the rights of the Organisation's members, who have to collaborate with an internal investigation process.

III. Penal compliance objectives

The **objectives of penal compliance** refer to the results to be achieved by an organisation in line with ethical and regulatory compliance.

Amongst COMSA CORPORACIÓN penal compliance objectives, we can highlight the following:


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- 1st The promotion of a culture of compliance amongst members of COMSA CORPORACIÓN and Group companies, as well as amongst their regular partners.
- 2nd Development, implementation, review and continual improvement of the Organisation's Code of Ethics.
- 3rd A regular update and review of the criminal risks that may affect the Organisation.
- 4th Amendment and adaptation of the Compliance Model in the case of significant changes in the Organisation's structure, or in its business activities.
- 5th General and specific training of members of COMSA CORPORACIÓN and Group companies in ethical and regulatory compliance matters.
- 6th Measuring the performance of the Organisation's Antibribery Management System via indicators, ensuring that all parts operate correctly.
- 7th Recording of the processes carried out, both for the effective implementation, monitoring and continual improvement of the Compliance Model and the Antibribery Management System.
- 8th Annual planning of compliance actions and improvements, establishing what is to be carried out and who will be responsible, what resources will be required and the schedule.

IV. Leadership of the COMSA CORPORACIÓN Board, the governing bodies of the Group companies and the Upper Management

The adoption and effective implementation of a prevention model which includes the monitoring and control of the COMSA CORPORACIÓN's criminal risks is a competency of the Board of Directors, as the company's governing body (see Art. 31 bis 2 of the Spanish Penal Code). Likewise, the decision regarding adherence to the COMSA CORPORACIÓN prevention model is the responsibility of the administration body of each of the Group companies.

In accordance with business regulation, the decision in relation to the adoption and implementation of a compliance model at the company forms part of the non-delegable faculties of the governing bodies. Specifically, it is included among the general policies and strategies of the company (see Art. 249 bis LSC [Spanish Corporation Law]).

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Furthermore, **upper management** collaborates with the Board of Directors of COMSA CORPORACION and the Group companies' governing bodies, when carrying out their tasks, specifically in relation to the sharing and promotion of the Organisation's compliance culture **and their zero-tolerance policy to behaviour that may lead to the committing of offences.**

Upper Management is understood as staff that have powers inherent to legal ownership of the company, and those related to its general objectives, with autonomy and full liability, only limited by the criteria and direct instructions issued by the person or upper governing and administration bodies of the company that respectively hold said ownership. Currently at COMSA CORPORACION and its Group companies, the managing Director of Infrastructures and Engineering (or the CEO) and the Managing Director of Corporate Economic Services meet these conditions.

Leadership and commitment of the Board of Directors of COMSA CORPORACIÓN (tone from the top), of the Group companies' governing bodies and of the Upper Management administration in relation to the compliance model, is a fundamental aspect in ensuring the effective implementation of the measures and controls in criminal risks prevention. For the purpose of demonstrating the willingness to comply with the business diligence, the members of the COMSA CORPORACIÓN governing body, the Group companies' governing bodies and the Upper management have to formalise a statement of knowledge and acceptance of the Code of Ethics, criminal compliance policy and the remaining protocols and policies included in both documents, and which make up the Organisation Compliance Model. This declaration will be renewed every two years.

The Criminal and antibribery compliance policy forms part of the COMSA CORPORACIÓN and Group companies' Compliance Model. Its adoption and implementation are a competency of the COMSA CORPORACIÓN Board and of each of the Group companies' governing bodies, which will be supported by the Upper Management and by the Ethics Commission, as the COMSA CORPORACIÓN penal prevention body, and/or by those individuals that are also part of the Group companies' penal prevention bodies that supervise their compliance.

The functions and responsibilities of the COMSA CORPORACION Board and of the Group companies' governing bodies as well as the Upper Management are expressly regulated by the *Compliance Function Bodies Protocol* (IR no. 3.2), previously called the *Compliance Body Protocol*.

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V. The COMSA CORPORACIÓN penal compliance body

The Board of Directors of COMSA CORPORACIÓN constitutes and entrusts an internal body with the supervision of the operation and compliance with its penal Compliance Model. Specifically, this compliance or supervisory body will be the Ethics Commission. In the case of the other Group companies, should they consider suitable, they will be able to name as their compliance body the COMSA CORPORACIÓN Ethics Commission, including any individuals they see fit in it.

The Ethics Commission, as the legal institution's body charged with the supervision and implementation of the Compliance Model at COMSA CORPORACION, has autonomous powers of initiative and control within the framework of its activities. For the purpose of assuring the effectiveness of its operation, the Ethics Commission has full functional independence.

VI. Recipients


All members of COMSA CORPORACIÓN and Group companies must have access, understand and comply with the provisions of this Policy. To this end, COMSA CORPORACIÓN will provide existing members access to it and will provide new members with a copy.

Given that this penal compliance policy is also applicable to Group companies from other countries, the governing bodies of these companies, when adhering to it, will incorporate the changes or supplement any points that are necessary in accordance with the local legislation in the country in which they operate.

VII. Communication of doubts, breaches and improvements

At all levels of COMSA CORPORACIÓN there is an obligation to report any risk situations that may occur inside or outside the Organisation that could cause damage or harm to any natural or legal person. In particular, situations of breach of the law, the Code of Ethics or the internal regulations that develop it must be reported.

COMSA CORPORACIÓN has an Ethics Channel, managed by the Ethics Commission, to which communications can be sent to warn of the existence of a situation of risk or breach, as well as any doubts or proposals for improvement related to the Compliance Model.

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Specifically, queries and reports can be channelled through the following means:

- By sending an email to the following address:
comisiondeetica@comsa.com;
- Through the web form, which **guarantees the anonymity** of the whistleblower, by accessing the following link:
<https://www.comsa.com/en/sustainability/ethics-and-compliance/>

The Ethics Channel is not an emergency service: if you find yourself in this situation, or if you require immediate assistance, you should contact your local emergency service or call 112.

COMSA CORPORACIÓN guarantees the confidential treatment of all communications received through the Ethics Channel, as well as the absence of retaliation of any kind against good faith whistleblowers.

Further information on the management of the Ethics Channel and the communications received can be found in the *Protocol for Ethics Channel management, internal investigations and corporate reactions* (IR no. 4.1.1).


VIII. Penalty regime

A breach of the law, the Code of Ethics or the internal regulations that develop it will constitute an infringement, the grading and sanctioning of which will be carried out in accordance with the provisions of the legislation in force and the internal regulations.

The sanctioning procedure shall be initiated on the basis of a communication or as a result of an investigation of the alleged infringement by the Ethics Commission.

Sanctioning measures will not only be applied to the individuals whose conduct has caused the infringement, but also to any other individual who has not followed the applicable regulations for the prevention, detection or correction of the risk, a circumstance that is considered in itself an infringement of COMSA CORPORACIÓN's values and ethical principles.

In the event that the infringement is confirmed, COMSA CORPORACIÓN will impose applicable internal or contractual measures and, if necessary, the legal actions it considers appropriate against the infringing parties.

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IX. Sharing the Policy

This high-level Policy will be available to all members of the Organisation at the COMSA CORPORACIÓN Corporate Portal, as well as at the www.comsa.com webpage. Furthermore, this Policy will be subject to the communication, training and awareness in order for it to be understood and put into practice.

X. Updates and review

This high-level Policy will be reviewed and updated when necessary, in order to adapt it to any changes that arise in the business model, or in the context in which the Group operates, ensuring at all times its effective implementation.

XI. Validity

This Policy will enter into force once approved by the COMSA CORPORACIÓN governing body and will be applicable under the terms established and until it's update, review or derogation is approved.