

 <b>Code of Conduct for Comsa Corporación de Infraestructuras, S.L. suppliers (IR num. 5.3.3)</b>	Date of approval: 07/03/2023
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Related policies: Criminal and anti-bribery compliance policy;	
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# CODE OF CONDUCT FOR COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L. SUPPLIERS

Reviewed and approved by the Comsa Corporación de Infraestructuras, S.L. Board of Directors on March 7, 2023.

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## I. Introduction

On 28 December 2020, the COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L. Board of Directors ( hereinafter, the '**COMSA CORPORACIÓN**') approved their Code of Ethics, which is made up of the **principal regulation and highest level** within the COMSA CORPORACIÓN Compliance Model, which sets out the values, commitments and guiding principles that, based on ethical and regulatory compliance, should act as a guideline for the day-to-day business of **all administrators, directors and employees of the COMSA CORPORACIÓN and group companies**, whose parent company is the COMSA CORPORACIÓN (hereinafter, COMSA CORPORACIÓN and the companies within its group will also be known as the '**Organisation**' or '**Group**')<sup>1</sup>.

In addition to the Code of Ethics, COMSA CORPORACIÓN has various protocols and policies that relate to it, and which make up the Organisation's Compliance Model.

Within the framework of the relationships between the Group and its **suppliers**, the Organisation has this **Code of Conduct for suppliers** (hereinafter, the '**Code**')<sup>2</sup> which include the values, commitments and principles that all suppliers should be aware of and apply within the framework of their contractual or commercial relationship with the Group.

Throughout this Code, all the COMSA CORPORACIÓN and Group companies' suppliers will as a whole be referred to as the '**Suppliers**'.

## II. Purpose and scope

The provisions of this Code relate to the COMSA CORPORACIÓN Code of Ethics, which can be viewed on the Organisation's webpage:(<https://comsa.com/wp-content/uploads/CodigoEtico2020.pdf>) however, this is exclusively aimed at **providing behavioural guidelines for Suppliers** when carrying out business, especially when providing goods or services for any Group company, irrespective of its national or international nature.

Suppliers must expressly accept the provisions of this Code, unless they have a Code of Ethics with similar provisions, and to adopt behaviour in accordance with it, without affecting any other measures whose implementation is considered as required in accordance with the events and risks associated to each contractual or commercial relationship. Furthermore, the Suppliers will be responsible for

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<sup>1</sup> An updated annex of the Group companies to which the COMSA CORPORACIÓN compliance model is applicable, and is published on the COMSA CORPORACIÓN webpage: [www.comsa.com](http://www.comsa.com).

<sup>2</sup> The creation of this Code meets the supervision and monitoring commitment undertaken by COMSA CORPORACIÓN to promote ongoing improvement of its Compliance Model.

ensuring their own members, partners, suppliers or subcontractors are aligned with the provisions contained within this Code.

Similarly, a failure to comply with this Code by Suppliers may affect the contractual relationship with COMSA CORPORACIÓN or with any Group company, and may lead to the early termination of the contract, without affecting legal action that may be taken by the Organisation as a consequence of said breach.

Based on the above, Suppliers agree to effectively share this Code amongst the members, especially those who are to provide services to COMSA CORPORACIÓN or to the Group companies.

### **III. Suppliers' principles and commitments**

#### **3.1. Ethical and regulatory compliance**

COMSA CORPORACIÓN wishes to promote a **culture of ethical and regulatory compliance** amongst its Suppliers. With this measure, Suppliers should adopt, at all times, ethical behaviour in accordance with the Organisation's values and practice, as well as avoiding any behaviour that may contravene applicable regulations, that affects the Organisation's reputation or negatively affects its public image.

Furthermore, it is expected that Suppliers promote a **zero-tolerance** policy of any behaviour that may infringe upon internal Group processes, legislation and regulations.

#### **3.2. Commitment to respecting human rights.**

The Suppliers' activities take place while respecting human rights and public freedoms, in accordance with internationally accepted laws and practices. For example, the International Bill of Human Rights, the fundamental agreements of the International Labour Organisation (ILO) in labour matters or the OECD's guidelines for multinational companies.

#### **3.3. Equality and the prevention of harassment**

Suppliers, within the framework of their activities should reject any discriminatory conduct on the basis of gender, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability or any other characteristic that may be the cause of discrimination, as well as any behaviour that may be qualified as abuse or harassment.

### **3.4. Health and safety in the workplace**

Suppliers should scrupulously comply with applicable regulations to offer a healthy and safe workplace, providing the resources and knowledge necessary for this purpose. Specifically, they should adopt measures in relation to the prevention of workplace risks and the promotion of health at the workplace in each sector or location where its business activities are carried out.

### **3.5. Protection of the environment**

COMSA CORPORACIÓN undertakes the commitment to operate, minimising the effects on climate change, increasing the effectiveness of the resources used, and developing more sustainable projects, with the aim of reducing our global footprint, with a responsible use of natural resources.

Suppliers must share these environmental commitments. Furthermore, they should adopt the measures necessary to control their activities that have a negative environmental impact and avoid behaviour that may contravene applicable environmental regulations.

### **3.6. Internal control of information.**

Suppliers should clearly and accurately reflect the transactions, events and occurrences in their corresponding records, taking special care with the accuracy of financial information.

Should any Supplier observe anything that, in accordance with their understanding, involves a breach of the principles of the aforementioned conduct, they should inform the Organisation's management via the procedure set out in section IV below.

### **3.7. Prohibition of corruption.**

The Organisation **rejects any type of corruption, both in the public and private sector.** It also expressly forbids payments or undue attention to any individual or institution, public or private, with the intention of obtaining or retaining business or other benefits or advantages. Suppliers may neither offer or receive, either directly or indirectly any benefit, gift or cash gift, either as a loan or early payment. Neither may they offer or receive, either directly or indirectly any benefit, hospitality, care package, gift or present which, due to its value, features or circumstances that may reasonably alter the commercial, administrative or professional relations in which they take part.

Furthermore, Suppliers will abstain from making payments that facilitate or speed up processes in those territories where they are prohibited, consisting in the provision of funds or other items of value, whatever their amount, in exchange for

ensuring or speeding up a process in relation to any legal body, public administration or official body anywhere in the world.

### **3.8. Precautions with payments.**

In order to **avoid possible money laundering**, Suppliers must pay special attention to those cases in which there is evidence of a lack of integrity of the individuals or companies with which they have relations.

In relation to this, in general terms, cash payments must be avoided that are unusual, payments via cheques made out to the holder or payments made in currencies that have not previously been agreed. Also, payments made to 3rd parties that do not appear on the corresponding contracts will be avoided, as well as those made to accounts not normally used for relations with a specific company, organisation or individual. Special attention will also be made to payments made to individuals, companies, institutions or accounts opened in tax havens, as well as to payments made to companies of which identification of the shareholder, owner or end beneficiary is not possible.

### **3.9. Conflicts of interest.**

Suppliers should be loyal to the Organisation, within the framework of their relationship and as a consequence should avoid situations that may involve a conflict between their personal interests and those of the Organisation.

### **3.10. Personal data protection.**

All Suppliers should **comply with current data protection legislation**. They should be committed to maintaining confidential any personal data to which they have access and use them discreetly and in accordance with the provisions of applicable regulations. Specifically, they must use special diligence when accessing, handling and using personal data via or on behalf of COMSA CORPORACIÓN.

### **3.11. Safeguarding confidentiality**

The information that the Suppliers have regarding COMSA CORPORACIÓN is confidential. In relation to this measure, Suppliers should safeguard the confidentiality, and limit the use and sharing of the Group's information. The COMSA CORPORACIÓN expressly forbids access, copying, use, sharing or inappropriate revealing of information made available to the Suppliers.

### **3.12. Protection of competition**

Suppliers should aim to operate in a way that protects competition. They should also avoid taking part in activities that involve unfair competition, or which limits or

harms in any other way free competition Specifically, the Suppliers' business may not constitute collusion, abuse or restriction of competition.

#### **IV. Notification of irregularities and non-compliance.**

COMSA CORPORACIÓN has established a notification and consultation procedure —**Ethics or Reporting Channel**,— that allows Suppliers, as well as all members of the Organisation, in good faith, to report malpractice and ethical and regulatory breaches of which they become aware within the framework of their contractual or commercial relationship with the Group. In relation to this, in accordance with the COMSA CORPORATION internal regulations, information regarding malpractice and non-compliance is one of the obligations of all members of the Organisation.

In relation to this, Suppliers, their employees, as well as any partner or third-party who becomes aware of any irregular act or practice or breaches of the provisions of this Code, or of the Organisation's Code of Ethics, should immediately notify the company via any of the channels listed below:

- Ethics Channel email: [comisiondeetica@comsa.com](mailto:comisiondeetica@comsa.com)
- Via post by sending a letter to the Chair of the COMSA CORPORATION Ethics Commission: C/, Viriato, 47 08014 Barcelona.
- Web form enabled on the corporate webpage, which ensures the reporting party's anonymity.  
<https://www.comsa.com/sostenibilidad/transparencia-etica-e-integridad/>

Suppliers may also make use of the Ethics Channel to raise queries or to record behaviour or risk areas within the scope of their relationship with the Group.

For further information related to the operation of the Ethics or Reporting Channel COMSA CORPORACIÓN Ethics or Reporting Channel, Suppliers may consult the *reporting, investigations and corporate reactions channel management protocol*.

#### **V. Communication, Updates and Validity.**

##### **5.1. Communication of the Code of Conduct for Suppliers**

This code will be made available to Suppliers on the [www.comsa.com](http://www.comsa.com) webpage, as well as on the COMSA CORPORACIÓN corporate Portal for all members of the Organisation.

## **5.2. Updates and review**

This Code of Ethics 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. Any updates and reviews will address the commitments undertaken by the COMSA CORPORATION in ethics and good governance matters, and in relation to new regulatory requirements.

## **5.3. Validity**

This Code will enter into force once approved by the COMSA CORPORATION Board, and will be applicable under the terms established, and until it's update, review or derogation is approved.