

ANTI BRIBERY PROGRAM (AB P)

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REASON FOR DOCUMENT REVISION

Revision 0:

- Initial issue of the document

Revision 1:

- Not issued in English

Revision 2:

- To include consultant's (Baker&McKenzie) comments in paragraph 2.4

Revision 3:

- Biennial updating of the Code in accordance with section 3.8 thereof.

Revision 4:

- To include the scope of application of the Program.

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1 GENERAL PRINCIPLES

The Tecnatom Group has fully assumed the commitments made by its shareholders to combat corruption, in compliance with the tenth principle of the Global Compact (action programme enacted by the United Nations in July 2000, a direct initiative of the Secretary General, with a view to involving the business world in a new way of collaborating with the said organisation through adherence to ten universal principles in the field of human rights, occupational protection and protection of the environment), in accordance with which “companies shall undertake to fight against corruption in all its forms, including extortion and bribery”. Besides, Tecnatom Group shares and endorses the objective of sustainable development contained in the Sustainable Development Agenda (Agenda 2030) approved by the UN, in particular as regards target 16.5 (Substantially reduce corruption and bribery in all their forms).

These commitments, which are included in the Tecnatom Group Code of Conduct (TGCC), translate into the following general principles:

- Rejection of all forms of corruption, both direct and indirect.
- The drawing up and application of a programme to combat corruption.

The acceptance of such commitments by the Tecnatom Group necessarily implies compliance with the aforementioned general principles by both the employees and the managers, who are obliged to act with complete honesty, transparency and fairness in the performance of their tasks and functions, and by all other physical or legal persons, groups, organisations or institutions that contribute to the achievement of the Group’s business objectives or are involved in its activities and business.

2 SCOPE OF APPLICATION.

Compliance with the present Program shall be mandatory for all the Tecnatom Group professionals, as the former is defined in article 42 of the Spanish Code of Commerce, regardless of the position they may occupy or the place in which they may work.

Tecnatom Group’s professionals are the directors, managers, employees, temporary personnel, representatives, agents, collaborators and any other persons representing any Tecnatom Group company, in Spain or abroad.

3 ANTI BRIBERY PROGRAM COMMITMENTS.

On the basis of those activities that are subject to the greatest exposure to the risk of corruption, and in accordance with the provisions of the Tecnatom Group Code of Conduct (TGCC, *Código de Conducta del Grupo Tecnatom*), the Tecnatom Group fully subscribes to the commitments described below in the performance of its activities and business:

3.1 BRIBERY.

Tecnatom Group forbids all types of illicit payments or collections, monetary or otherwise, that imply direct or indirect profit for the receiving party, be this material or moral, financial or non-financial in nature, and considered to be of significance in view of common usage and customs, with the objective of obtaining an advantage in the business relations of the Tecnatom Group, it being understood that the concept of advantage includes preferential treatment or the guarantee of obtaining due benefits.

In the event of any professional of the Tecnatom Group having knowledge of any promise or offer of or request for a bribe, or reasons to suspect any such circumstance, he/she shall immediately report this to the Tecnatom Group Legal Compliance Body in the manner set out in section 3.5 of this AB Program and for the purposes established in section n 3.7 thereof.

3.2 DONATIONS TO POLITICAL PARTIES.

The Tecnatom Group shall refrain from financing political parties or their representatives or candidates, or entities, profit-making or otherwise, associated with or linked to them, in Spain or abroad, and shall likewise refrain from sponsoring any act or event having political propaganda as its priority aim and from exercising any type of illicit pressure, direct or indirect, on persons occupying public or political posts.

In the event of there being any reasonable doubt as to possible infringement of the aforementioned provisions, the issue shall be subject to the prior consent of the Tecnatom Group, S.A. Management Committee, through the Legal Compliance Body.

3.3 PREFERENTIAL TREATMENT.

The Tecnatom Group forbids all types of preferential treatment favouring any physical or legal person, group, organisation or institution for reasons of family ties, affinity or friendship.

In the event of any professional of the Tecnatom Group having knowledge of any promise or offer of or request for preferential treatment, or reasons to suspect any such circumstance, he/she shall immediately report this to the Corporate Compliance Body in the manner set out in section 3.5 of this AB Program and for the purposes established in section 3.7 thereof.

3.4 PRESENTS, GIFTS AND FAVOURS.

No professional of the Tecnatom Group shall accept or offer any gift or favour that might be interpreted as exceeding generally accepted commercial practice or courtesy or that aims in any way to obtain preferential treatment in any activity or business undertaken by Tecnatom Group.

In particular, it is forbidden to offer any gift to public officials, Spanish or foreign, to persons responsible for the companies and entities with which the Tecnatom Group has commercial

relations or to auditors or those in charge of reviewing accounts, or to family members of any of the above, with a view to influencing the independence or impartiality of their judgement or obtaining any preferential treatment in any activity or business undertaken by the Tecnatom Group.

It is forbidden to use any third person to offer or provide the above-mentioned presents, gifts or favours.

It is also forbidden to offer or provide facilitating payments that is, made with the intention of expediting an administrative process.

Therefore, no gifts or presents can be accepted except those considered as normal part of the business relationship, their value be irrelevant or be a part of social conventions. To that purpose, the following rules are established as a guide to determine whether they can be considered acceptable:

- They have to be infrequent
- Of very low value (less than 200€ as a maximum)
- Never in cash or equivalent (present vouchers)
- Independent of any particular tendering or contractual process

If it were necessary to accept any advantage that does not meet the requirements of the preceding paragraph, for any reason, such advantage should be notified to of the Legal Compliance Body.

Compliance with the standard set out above is compulsory in all cases, even in countries in which offering valuable gifts to commercial partners is habitual or customary practice.

Consequently, any Tecnatom Group professionals who receive gifts that are not authorised by the present Anti Bribery Program shall report this to the Legal Compliance Body for assessment and determination of the pertinence of such gifts.

For their part, gifts, even when offered by the Tecnatom Group as part of its commercial and institutional relations and aimed exclusively at promoting its corporate image, and except when their value is considered to be purely symbolic, must be managed and authorised appropriately and suitably documented.

4 APPLICATION OF THE ANTI BRIBERY PROGRAM.

Respect for the commitments undertaken by the Tecnatom Group to combat corruption requires the implication of all those physical or legal persons involved or interested in the performance of its activities and business in the effective application of this AB Program.

4.1 ORGANISATION AND RESPONSIBILITIES.

This Anti Bribery Program has been submitted for consideration and has been approved by the Board of Directors of Tecnatom, S.A. for implementation within the Tecnatom Group.

Following this approval, the responsibility for the revision and dissemination of the Program shall be to the Legal Compliance Body.

4.2 THIRD-PARTY RELATIONSHIPS.

4.2.1 SUBSIDIARIES, SHAREHOLDING COMPANIES AND OTHER FORMS OF ASSOCIATION.

1. All the companies making up the Tecnatom Group shall adapt their anti-bribery plans to the present program or, if they do not have such plans, shall draw up and approve documents analogous to this AB Program, or shall adhere to this AB Program passing the required decisions by its governing bodies.
2. At the same time, the Tecnatom Group, through its participation in the governing bodies of those companies or entities in which it has a shareholding or association or collaboration agreements, shall adapt whatever anti-corruption plans they might have implemented to this AB Program or, if they do not yet have such plans, shall draw up and approve documents analogous to this AB Program.
3. Throughout the phase of negotiation of the conditions for the acquisition of a shareholding in a company or definition of the conditions of association or collaboration with other companies or entities, the Tecnatom Group professionals shall ensure that all commitments made by the Group comply with this AB Program.

4.2.2 AGENTS, CONSULTANTS AND INTERMEDIARIES.

1. Any physical or legal person who acts in representation of the Tecnatom Group shall be obliged to sign a declaration in which he/she undertakes to abide by and fulfil the commitments of the Tecnatom Group Code of Conduct (TGCC) and the present AB Program.
2. The fees agreed to between the Tecnatom Group and any agents, consultants and intermediaries shall be suitably justified depending on the work to be performed by the latter and the market uses and practices applicable at each moment in time.
3. All documentation of a contractual nature relating to relations between the Tecnatom Group and its agents, consultants and intermediaries shall be filed in such a way as to guarantee its confidential nature but at the same time as to ensure its transparency, tracking and control.
4. If any behaviour constituting an infringement of the principles and commitments accepted by the Tecnatom Group in the present AB Plan were detected among the agents, consultants

and intermediaries, the Group shall adopt whatever measures it might consider appropriate in order to correct such behaviour, including contractual cancellation.

4.2.3 PURCHASES AND SALES.

1. All purchases and sales undertaken by the Tecnatom Group shall be carried out in a completely correct and transparent manner.
2. The processes for the selection of suppliers and the negotiation and drawing up of the corresponding contracts shall include suitable controls guaranteeing transparency, equality in treatment and correct performance. In supplier selection processes, special value shall be attached to the commitment of such suppliers to act in accordance with the principles governing the Tecnatom Group Code of Conduct (TGCC) and this AB Program.
3. If any behaviour constituting an infringement of the principles and commitments accepted by the Tecnatom Group in the present AB Program were detected among the suppliers or clients, the Group shall adopt whatever measures, it might consider appropriate in order to correct such behaviour, including contractual cancellation.

4.3 HUMAN RESOURCES.

1. No person shall be recruited by the Tecnatom Group without first having signed a declaration in which he/she undertakes to abide by the principles and commitments undertaken by the Group in the Tecnatom Group Code of Conduct (TGCC) and the present AB Program.
2. No professional of the Tecnatom Group shall be subject to any penalty for rejecting bribes.
3. In the event of any infringement by any employee or manager of the Tecnatom Group of the principles and commitments accepted by the Group in the present AB Program, then regardless of his or her rank or condition, the infringing party shall be subject to the penalties contemplated in the collective workers' agreement and to the legal provisions and procedures governing the latter and/or, where appropriate, whatever disciplinary code the Tecnatom Group might draw up as a replacement for and/or complement to such provisions and procedures.

4.4 TRAINING.

1. In order to guarantee the dissemination and correct understanding of this AB Program, the Tecnatom Group shall design and implement training programmes and activities aimed at all its personnel.
2. These training programmes and activities shall focus especially on the principles and commitments accepted by the Tecnatom Group in the present AB Program, as well as on the procedures established for its correct application.

3. The organization responsible for the internal training of the Tecnatom Group will be in charge of designing and carrying out the above mentioned training programs, with the advice of the Legal Compliance Body.

4.5 REPORTING.

1. All the professionals of the Tecnatom Group are obliged to promptly notify the Legal Compliance Body through out the ethical channel of any actual or suspected infringement of the principles and commitments undertaken by the Group in the present AB Program of which they may become aware. Having analysed the notification and the circumstances surrounding the possible infringement and, if necessary, having heard the reporting party and even the person presumably responsible for the reported infringement, the Legal Compliance Body shall issue a report and submit it to the General Manager of the Tecnatom Group company to which the person in question belongs, including a proposal regarding the adoption of whatever corrective and sanctions measures he considers to be appropriate in view of the seriousness and significance of the case.
2. Such notifications shall be transmitted using the Confidential Infringements Reporting System (Whistleblowing) established to that purpose.
3. The Tecnatom Group shall in all cases guarantee the confidentiality of those reporting supposed infringements of this AB Program, abiding by the applicable legal provisions and adopting whatever measures might be appropriate in defence of the rights of the Tecnatom Group and of the persons involved, depending on each specific case.

4.6 COMMUNICATION.

1. All the Tecnatom Group professionals shall be informed of the existence of the present AB Program by means of the internal communication tools available at each moment in time.
2. All the Tecnatom Group professionals shall have access to the present AB Program.
3. Efforts are to be made to include express reference to the existence of this AB Program in all contracts subscribed to by the Tecnatom Group.
4. The organizations responsible for the internal and external communication of the Tecnatom Group will be in charge of fostering the present AB Program that will be available, at least at the employee's intranet (KEOPS) and the web page www.tecnatom.es.
5. The Tecnatom Group management will strive in fostering the knowledge of the present AB Program to all those physical and legal persons and entities to whom it is addressed as well as promoting their accomplishment to their regulations in their activities

4.7 CONTROL.

3.7.1 Internal control procedures

1. All the resources of the Tecnatom Group must be fully committed to the struggle against corruption. Consequently, the management of the companies making up the Tecnatom Group shall be responsible in their respective realms of competence for the establishment of appropriate control systems for the due application of this AB Program.
2. The Legal Compliance Body shall be in charge of the monitoring, standardisation and improvement of the different control systems established by the management of the different companies making up the Tecnatom Group for the application of this AB Program.

4.8 REVIEW.

The Corporate Compliance Body shall promote the periodic review of the content and scope of the present AB Program, with a view to adapting it to whatever new principles might be defined in relation to the struggle against corruption.