



COMPLIANCE SYSTEM
Corruption Prevention Code

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1. Preamble

The Corruption Prevention Code is derived directly from the Compliance Policy of IDOM, S.A.U. (hereinafter, IDOM) and, more specifically, from the commitment of the entire organization, and the mandate for all its professionals and collaborators, to reject any form of corruption. This is also reflected in the IDOM Code of Conduct, section 5.3, developed through this Code.

Because corruption is one of the main problems in our society today, and is the subject of the utmost concern at the international and national level.

This situation has led different international bodies to reflect this reality in recent years, imposing on different countries the need to actively fight corruption by taking effective measures to do so.

The aim of this document is to ensure that all IDOM individuals are aware of offenses of corruption, and to implement within IDOM the necessary mechanisms with regard to offenses of corruption and against Public Authorities, so that the individuals involved are aware of the necessary operational procedures, apply them and enforce them.

To this end, this Code sets out and describes the main offenses connected with public and private corruption, at the national and international level, and sets out appropriate policies and instructions to avoid them, essentially in two areas: (i) gifts, favors and donations; and (ii) identification, evaluation, approval and contracting of providers.

In this second area, the procedures and instructions already established in the Procurement and Subcontracted Services Procedure P-07 forming part of the IDOM Management System are drawn on and incorporated (besides being integrated within the Compliance System), to be supplemented by the provisions of the Anti-Money Laundering Code and Provider Standards. The last of these because experience has shown that the outflow of funds to pay a possible bribe is often concealed (in other words, an attempt is made to justify it in the accounts) through improper registration of providers and payment for non-existent services, or funds diverted to accounts owned by a party other than the contracting party.

2. International Regulations

In the words of the Council of Europe, corruption is a threat to the primacy of law, democracy and human rights, undermines the principles of good administration, equity and social justice, distorts competition, hampers economic development and jeopardizes the stability of democratic institutions and the moral foundations of society.

Given the seriousness of this problem, there are numerous regulations at the international level intended to convey to the different States the importance of effectively combating corruption in their internal legislation.

3. Forms of offense

One may differentiate different blocks of prohibited conduct at both the national, public and private, and international levels. The commission of any of the following forms carries a significant prison sentence for the person or persons committing or assisting with the crime, with fines and associated disqualifications. In addition, IDOM may face possible prohibitions from contracts with public authorities and entities in addition to fines. All efforts and preventive measures must therefore be stepped up to prevent such offenses, the main elements of which are set out in the following sections.

3.1. Corruption in the public sector

Bribery is in law an offense that consists of corrupting or bribing a public official or authority by offering (or accepting) a gift or consideration (which may be monetary or in kind, and even non-economic) in exchange for performing (or failing to perform) an act inherent in or relating to their position. In general terms, it may be stated that the criminalization of bribery (of a domestic or foreign official) and of influence peddling seeks to safeguard the independence of public authorities or officials in exercising their functions both nationally and internationally. These criminal offenses may therefore, depending on the regulations of the country in question, penalize (i) the offer or handover by the individual and (ii) the request or receipt by the authority or official of any type of advantage, gift or reward (the offense of bribery), as well as (iii) influence exerted on a public official or authority by any form of traction (influence peddling).

It is very important to emphasize that, as will be seen by way of example, the Spanish Penal Code defines the offense of corruption of foreign officials or authorities (not only Spanish or European), even if the gift is delivered or paid outside Spanish territory and is connected with an act, contract or action performed outside Spain.

And it is, of course, necessary to remind the entire organization that "private" corruption is also punishable in Spain and other countries (in other words, the offering or acceptance of bribes not made to or from officials or authorities, but between private individuals or companies).

3.1.1 Bribery

With regard to the offense of bribery, a warning must be given as to the extremely serious consequences that such conduct may entail (both to the person committing the offense and to the company or organization that said person represents), including the penalty of disqualification from obtaining public subsidies and grants, from contracts with public sector entities, bodies or entities and entitlement to tax and Social Security benefits or incentives, in addition to the imprisonment of natural persons and fines (against natural persons and the Company).

3.1.2 Corruption in international transactions

This type of offense punishes corrupt conduct in international business transactions to prevent conduct of bribery occurring in international relations, so as to alter fair and honest competition in international business.

3.1.3 Influence peddling

Likewise, any conduct that threatens the objectivity and impartiality of administrative decisions and the proper functioning of the Public Administration are prohibited, and in particular any exercise of influence over a public official or authority to achieve a ruling that would bring any direct or indirect benefit.

3.2 Corruption in the private sector

The offense of corruption in the private sector is an offense which because of the similarities with the offense of bribery could be called "private or individual bribery". According to the national regulations in question, it may punish both active corruption, penalizing those who offer or grant a benefit or advantage to be favored in the contracting of goods or services, and passive corruption, referring to the executive, director, employee or collaborator of a company that receives, requests or accepts a benefit or advantage to carry out the favorable act. It aims to ensure fair and honest competition between competitors in the market.

4. Gifts and Favors

As indicated in its Code of Conduct, IDOM rejects any form of public or private corruption and calls for complete transparency in its relations with public authorities, its clients and its providers, and therefore does not accept either the offering or receipt of any type of gift, gratuity, favor, advantage, financial compensation, promise or offer beyond the bounds of social norms. In general, only gifts of a symbolic nature are permitted, in accordance with the customs and practices of the country in question, and which shall in no case be worth more than 100 euros.

If, for any reason, a gift of value is received that is not considered to be of a symbolic nature, and that for any reason cannot be returned to its sender, the recipient must inform the IDOM Ethics and Compliance Committee (CECN), which shall make the corresponding decision, donating it to a charity or similar, and file the receipt issued by it.

In the event of any type of doubt as to the value of a gift, or in short, in the event of any doubt as to whether or not a gift or gratuity should be accepted, or even the invitation to certain events, IDOM People must consult the CECN, at all times in writing, and preferably via the Queries and Suggestions Channel specifically established by the Company.

Only donations to organizations that have the appropriate organizational structure to ensure proper administration of resources are eligible, and all donations must be faithfully reflected in IDOM's records.

Under no circumstances may donations be made to any political party, coalitions or electoral groupings, nor to their representatives.

Meanwhile, the handover of bonuses to private individuals shall be admissible only if all the following requirements are fulfilled:

- a) The gratuity is not offered for the purpose of convincing employees of another entity, without the prior knowledge and authorization of the management thereof, to offer in exchange a certain improper consideration.
- b) The gratuity is reasonable according to the recipient's status and way of life, and consistent with the cultural norms of the region.
- c) The gratuity does not violate the internal regulatory provisions applicable at the entity to which the person to whom it is offered belongs.
- d) The act of granting the gratuity is duly documented.

Providing the personal address or any address other than that of IDOM to clients or providers to receive any kind of gifts is expressly prohibited.

In the specific case of public officials and employees, whether domestic or foreign, political party officials, public officials or candidates for such positions, the general rule is the absolute prohibition of any kind of offer, promise or handover of gifts, favors, personal benefits, financial compensation or gratuities.

IDOM professionals may accept invitations to social events, seminars or any type of training activity that are previously authorized in accordance with the Management System Procedure P-08 "Training", which is covered by this Code, provided that attendance at such events does not entail an economic benefit for the person or for IDOM.

With regard to the organization of events by IDOM, the characteristics of the event, those of attendees and guests, as well as the other elements that make up the event (location, expenses, payment of speakers, etc.) must be analyzed in advance and approved by the General Management.

5. Procurement of Providers

The procurement of goods and services by IDOM shall be performed with the aim of achieving the utmost impartiality and objectivity, for which purpose the provisions of the Management System Procedure P-07 "Management of procurement and subcontracted services" shall be followed with regard to the selection and approval of providers, evaluation of bids, conclusion of contracts, orders and evaluation of providers.

Said Procedure P-07, and the aforementioned P-08, are likewise integrated within the Compliance System, likewise being supplemented by the provisions of the Code of Due Diligence and Anti-Money Laundering.

As a consequence of the terms set out in the latter, a very serious misdemeanor, giving rise to the opening of the corresponding disciplinary proceedings (without prejudice to any actions that might apply in other spheres), shall be deemed to exist in the event of the registration and/or sham contracting of providers (which do not provide real services, or which do provide services but for a real amount much lower than that invoiced) to conceal the payment of illegal commissions or bribes.

6. Facilitation Payments

What are known as “facilitation payments” (unlawfully paid to an official or authority to speed up procedures or raise bureaucratic obstacles, among others) are strictly prohibited.

There is an express prohibition on granting privileged treatment to public officials.

7. Non-compliance and training

Any breach of the provisions contained in this document is classified as a serious or very serious misdemeanor and may (i) lead to the opening of disciplinary proceedings, and (ii) lead to the implementation of the Incidents, Queries and Suggestions Management Procedure.

IDOM wants all its people to internalize the policy of zero tolerance of crime to which it has committed. It shall to this end carry out any training activities that may be required.

The ultimate responsibility for the integration and application of this procedure lies with the Ethics and Compliance Committee (CECN), which, as set forth in the Code of Conduct and other provisions of the Compliance System, may (and must) carry out random checks to test the effectiveness and fulfillment of this Code.

8. Specific obligation to report to the CECN

Any IDOM person who receives a petition or request for a bribe or unlawful consideration from officials or authorities (whether Spanish or not), or personnel of private companies, whether or not under duress or pressure, to achieve the awarding of a contract, authorization, license or similar, or even to remove possible obstacles and/or streamline procedures, must immediately report this to the IDOM CECN, in addition to the their departmental manager.

Failure to comply with this obligation shall be considered a very serious misdemeanor, and may lead to the opening of the corresponding disciplinary proceedings, without prejudice to other legally applicable actions.

9. Validity of this Code

This Corruption Prevention Code entered into force on the day of its approval by the Board of Directors of IDOM, S.A.U. (meeting of May 11, 2016). The review, update and extension thereof were likewise approved by the Board of Directors at its meeting held on October 26, 2021.

This Corruption Prevention Code shall be reviewed and updated by the IDOM CECN when deemed necessary by IDOM due to legislative amendments or commitments made by IDOM in terms of corporate responsibility and good governance. Any substantial reform of this Code shall be notified to all IDOM people.