

## Attentions and Gifts Policy

### 1. Introduction

The OBRAS SUBTERRÁNEAS INC. (hereafter OSSA or the Corporation) Code of Ethics prohibits the acceptance of invitations, gifts, attentions or favors that fall outside of normal market use, are inappropriate because of their value, characteristics or circumstances, or could alter the development of relationships in which OSSA is involved.

### 2. Policy summary

The Attentions and Gifts Policy builds upon the principle stated in the Code of Ethics, and therefore its object is to uphold the principles of honesty, sobriety, prudence, transparency and respect which, among others, guide the Corporation's actions, especially relationships with clients, suppliers and other groups of interest.

This policy describes the acceptable limits which govern the criteria for spending with regard to events, recreation, meals and gifts for clients and potential clients.

The Corporation is committed to complying with anti-corruption laws in all of the countries in which it operates.

### 3. Scope

This Policy is applicable to all employees, managers and members of the administration of OSSA and refers to both individual and joint actions taken by, or on behalf of, the Corporation.

It applies to all corporations in the OSSA group, including subsidiaries and joint ventures in which the Corporation may have controlling interests.

This Policy extends to all activities, processes and relationships established by the Corporation and its employees, at all levels, be they formally drawn up in a contract, policy, procedure or similar, or be they custom or common practice.

### 4. General requirements

The application of this Policy should stem from the conduct of employees themselves, who must reject presents or gifts of any kind or attention given by third parties (supplier, client, financial institution, etc.) that they deem might (or might appear to) affect the independence and integrity of their professional actions, or that could generate a conflict of interests in the present or at a future time, or that could lead them to assume any obligation to or favorable treatment of a third party.

The same applies with regard to giving gifts to third parties, if it is understood or perceived that said gift might compromise the independence of the recipients.

Therefore, **the following must neither be accepted nor given:**

- **Gift:** any attention or item given by third parties to an employee or collaborator of the Corporation, or given by these to third parties.



- **Cash and cash equivalents:** It is unacceptable under any circumstances to accept or provide gifts consisting of cash, checks, vouchers or any equivalents.
- Contributions to **political parties**.

As an exception to the previous rule, **the following may be accepted or given:**

- **Promotional materials:** No item that is one of many widely distributed identical items (for instance pens, calendars, promotional materials, items with logos, etc.) made by the Corporation for exclusively promotional purposes shall be considered a gift.
- Attentions or gifts the value of which does not exceed 150 euros.

As general guidelines, the following is set forth:

- ✓ Any payment, gift, offer, invitation or promise made with the aim of inducing the recipient to take advantage of their position, in exchange for some act or omission, is never considered reasonable and is hence forbidden under the present OSSA Policy, whether the Corporation's employee be the recipient or the purveyor of said payment, gift, offer, invitation or promise.
- ✓ The reimbursement of expenses corresponding to travel, meals or recreation is not permitted for individuals not belonging to OSSA, such as clients or prospective clients, unless the contractual relationship specifies that these expenses are to be reimbursed, and provided the incurred expense was previously authorized by the Corporation.
- ✓ All expenses must be precisely registered in the Corporation's books and be accompanied by supporting documentation and precise invoices, when applicable.
- ✓ All meals, recreation, events and gifts must be reasonable, within the norm according to local custom, and comply with all legal or reglementary restrictions, should these exist.
- ✓ Occasionally, refusing a gift can put an employee or the Corporation in a difficult or uncomfortable situation. In such cases, the recipient must inform the Compliance Committee, so that the situation can be analyzed and the most appropriate decision made.
- ✓ The Corporation's employees, managers and advisers are to inform third parties with whom commercial relationships are maintained of the existence of the present attentions and gifts Policy, and of the Corporation's preference for donations to charitable works rather than gifts.

## 5. Civil servants

In some exceptional cases, the Corporation may cover expenses, provided they are reasonable and made in good faith, incurred by events, recreational activities, meals, gifts or other attentions where the beneficiaries are civil servants (both within Spain and abroad), provided these are offered under the following circumstances:

- ✓ The promotion, demonstration or explanation of products and services offered by the Corporation.
- ✓ The execution or fulfillment of a contract.