

COMPLIANCE MANAGEMENT SYSTEM  
GRUPO LANTANIA

# ANTICORRUPTION PROTOCOL

**lantania** 

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## **ANTI-CORRUPTION PROTOCOL**

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## 1. INTRODUCTION

Grupo Empresarial Lantania (hereinafter, “**Lantania**”) is understood as the group of companies that belong, directly or indirectly, as subsidiaries (100% of their share capital) or investees (at least 50% of their share capital without reaching 100% of their share capital) to GRUPO LANTANIA, S.A., parent company, therefore, of Lantania, a corporation that operates in the infrastructure, construction, water, energy, conservation and services sectors, nationally and internationally, through the aforementioned subsidiaries and investees.

In addition, and for the purposes of this protocol, the term Lantania shall also include any corporate structures—whether or not they have legal personality—created between Lantania’s group companies and third parties, such as management or commercial partners, joint ventures, etc.

Lantania’s Spanish companies have implemented an integral system for the prevention and management of legal and criminal risks (the “**Integral Compliance Model**”, or the “**Compliance Management System**”), as a result of their unequivocal commitment to i) compliance with all legal, regulatory and normative precepts that affect them in all areas (administrative, civil and criminal), ii) compliance with their standards of beliefs, values and behaviours established in their Code of Ethics and iii) zero tolerance for the commission of crimes within the legal entities that comprise it.

The international expansion carried out and underway requires the imposition of the aforementioned commitments on each and every one of the subsidiary and investee legal entities around the world, whether incorporated or acquired.

Being aware that the legal systems of each country incorporate different legal, regulatory and normative aspects, Lantania has decided to establish common compliance standards (“**Compliance**”) in all the companies that make it up, with the subsequent objective of implementing and maintaining, in each of them, the Integral Compliance Model that corresponds to each particular legal system.

Thus, among these common standards, which must be complied with in each of the companies that make up Lantania, is this anti-corruption protocol (the “**Anti-Corruption Protocol**” or the “**Protocol**”), which develops certain aspects of Lantania’s code of ethics (the “**Code of Ethics**”), specifically its rules of conduct on bribery and corruption and on business favours, gifts and similar, extending them and adding other related ones, with the aim of providing detailed guidance for compliance with the rules against bribery and corruption.

## 2. SCOPE OF APPLICATION

This Anti-Corruption Protocol must be observed by the directors, managers and employees of each and every one of Lantania's business entities and of the entities set up with its management partners or business partners, as described in the previous section.

It also applies to its employees and to those who act in the name and on behalf of Lantania and have business relations with its trading companies.

Corruption can occur both in the public sector (*bribery* in the Spanish Criminal Code) and in the private sector (corruption in business or corruption between private individuals), as well as in *influence peddling* and in the financing of political parties.

## 3. DEFINITIONS

**BRIBERY** is the offer, promise, delivery, request or acceptance of an undue advantage from or to a public official or a person working in the private sector, as an inducement to obtain something illegally, influencing actions or decisions related to his or her position.

**CORRUPTION** is the misuse of an office for private enrichment or the misuse of private power in relation to a business outside the scope of public administrations. We can differentiate between active and passive corruption. Active corruption consists of providing an undue advantage to another person with the purpose of having him or her carry out an action or omission contrary to the duties of his or her position or function. Passive corruption is the receipt of a benefit in exchange for circumventing a contracting mechanism, authorisation or decision of the person concerned.

**COHECHO** is a crime committed by those who request, accept or offer money, gifts or favours in exchange for an act related to the exercise of a public function. The protected good is the normal functioning of public services and the good name and prestige of the function and of the aforementioned public services.

There are two types of bribery, passive bribery and active bribery. Passive bribery is committed by an official who obtains a benefit for himself or for another in exchange for performing an action contrary to the duties of his office or an action proper to his office that is contrary to the law (own bribery), or who requests gifts or accepts an offer to perform an action that is in accordance with the law (improper bribery).

Active bribery is committed by a private individual who offers or delivers a gift or payment of any kind to an authority, public official or person involved in the exercise of a public function

so that he/she performs an act contrary to the duties inherent to his/her position or an act proper to his/her position, so that he/she does not perform or delays an act that he/she should perform.

**INFLUENCE TRAFFICKING** consists of influencing a public official by taking advantage of a previous personal relationship with him or with another public official in order to obtain a beneficial decision for oneself or for a third party. It is also the solicitation or acceptance of any form of remuneration or reward in exchange for exerting undue influence on a public official.

**ILLEGAL FINANCING OF POLITICAL PARTIES** exists when donations or contributions are received or given to a political party, federation, coalition or grouping of voters in violation of the provisions of the laws regulating the financing of political parties, as well as participation in structures or organisations, whatever their nature, whose purpose is the financing of political parties, federations, coalitions or groupings of voters, outside the provisions of the aforementioned laws.

Acts of bribery and corruption are aimed at influencing the individual in the performance of his or her duties and inclining him or her to act dishonestly. The person bribed (whether the payer or recipient of the act of bribery or corruption works in the public or private sector) is usually someone with the ability to obtain, maintain or direct a business, company or organisation. This may involve sales, tendering and contracting initiatives, or it may involve the handling of administrative tasks, such as licensing, customs, taxation, import-export etc.

Bribes can take different forms and shapes, but usually involve the intent to corrupt. A bribe can consist of:

- ▶ Promising, offering, authorising, directly or indirectly, something of value (monetary value to the recipient, such as cash or cash equivalents, services, charitable contributions, political contributions, travel, meals or personal gifts).
- ▶ Offering or receiving any gift (anything of economic value, tangible or intangible, such as money, entertainment, business or employment opportunities, special discounts, loans and debt forgiveness, etc.).
- ▶ Granting aid, making donations or voting for the purpose of exerting undue influence.

Corruption in international transactions is considered particularly serious and is rigorously prosecuted by many countries, which have their own regulations. In international corruption, the laws of many Western countries apply to acts carried out abroad, which means that the same act of corruption abroad can be prosecuted and punished in several countries.

Corruption offences cannot be committed through mere negligence. Negligent acts are those in which the offence is committed without intent, as opposed to those in which there is intent (intentional acts).

However, when assessing whether or not there is malice (as opposed to simple negligence, which is not criminal in this area), the courts of justice in most countries (including Spain) apply the doctrine of "deliberate ignorance", which means that if a person has sufficient reason to think that there is going to be an act of corruption and, despite this, prefers to look the other way and do nothing to prevent it, then that person may be criminally liable. That is, if a person deliberately places himself in a position of ignorance, even though he has good reason to suspect what is happening, he may end up incurring criminal liability for an intentional crime.

Most legislation in Europe not only makes bribery and corruption illegal and criminal activities, but also holds legal entities (legal persons) liable for failing to put in place adequate procedures to prevent such acts by those working for them or acting on their behalf.

#### **4. STANDARDS OF CONDUCT FOR THE PREVENTION OF CORRUPTION**

##### **4.1. Giving and receiving remuneration, gifts, benefits, favours or services on advantageous terms. Facilitation payments. Business Corruption.**

Natural persons within the scope of this Protocol, directly or through intermediaries, must not offer or promise an improper personal, financial or other favour to obtain or secure a business or other advantage from a third party, whether public or private. Nor should they accept such an advantage in exchange for preferential treatment from a third party, and they should refrain from any activity or conduct that could give rise to the appearance or suspicion of such conduct or an attempt thereof.

They should also be aware that offering or giving improper benefits in order to influence the decision of the recipient, whoever the recipient may be, may not only result in disciplinary sanctions but may also lead to criminal charges. Improper benefits may include anything of value to the recipient.

In addition, they may not be influenced by the receipt of favours or attempt to influence others improperly through the giving of favours.

A business favour is a gift (either in cash or in kind) that we have provided to someone or that has been given to us by someone in our professional environment and context and that has the basic purpose of modifying or influencing decisions or behaviour.

Exchanging gifts and invitations can help Lantania's business relations and even, if between colleagues, improve working relations, but they can also cause a conflict of interest between personal interests and professional obligations.

Therefore, the exchange of gifts or favours must not be intended to unduly influence the decisions of individuals and groups treated or suppliers, just as we will require that the decisions of employees are not affected by the fact that they have received business favours.

When receiving or offering gifts or entertainment, the most important thing is to communicate this openly to management, to act sensibly and to think about how it will be perceived by others.

In this regard, reasonable and token favours and gifts, which are appropriate in the circumstances, may be offered or accepted and should not be accepted if such behaviour could create the impression that they constitute improper influence with respect to the relevant business relationship.

We must therefore:

- ▶ Ensure that all gifts and invitations we offer or receive are appropriately symbolic and do not damage the image of Lantania.
- ▶ Inform our suppliers of our gift policy and, in turn, know their policy regarding these matters.
- ▶ Always inform our superior of any favour we have received.

Conversely, we should not:

- ▶ Accept money, or commissions, nor allow any immediate family member to accept anything from any person with whom Lantania has a business relationship.
- ▶ Accept gifts or favours that are considered illegal, violate the law or good customs.
- ▶ Accepting a gift if one might feel compromised by it.
- ▶ Accepting a gift or entertainment that might be considered wasteful.
- ▶ Accept gifts that influence or give the appearance of influencing our business decisions.
- ▶ Accepting a gift or favour as part of an agreement to do something in return for it.

- ▶ Engaging in any activity knowing that the person giving the gift would be violating your entity's policies.

On the other hand, the making of so-called "facilitation payments", i.e. the giving of small amounts of money or gifts to public officials in order to obtain the expediting of certain routine administrative procedures, is prohibited. This prohibition must be respected even in the event that in any of the countries in which Lantania operates, such payments may be socially accepted and customary.

Finally, we insist on the prohibition of practices that define the crime of "corruption in business" or "corruption between individuals", i.e. it is forbidden to promise, offer or grant benefits or advantages, directly or through third parties, to directors, managers, employees or collaborators of other commercial companies or organisations of any kind, in order to be favoured in the contracting, procurement or sales processes.

#### 4.2. Donations, sponsorships and other contributions.

By **DONATION** we mean the giving of a good (donation in kind) or a monetary amount by one party (the donor) to another party (the donee) without requesting any kind of consideration in return. By way of example, the free gift or donation is made for purposes such as the promotion of human rights, social and health care, the protection of the environment, the promotion of education, scientific research and technological development, the promotion and support of sport, the protection of historical and artistic heritage, the promotion or dissemination of culture and art or the care of victims of acts of terrorism or any kind of violence.

Likewise, **SPONSORSHIP** is understood as a monetary or in-kind contribution, never in cash and without intermediaries, made by one party (the sponsor) and intended to finance an activity organised or carried out by another party (the sponsored party), provided that the sponsor obtains some consideration, usually advertising and promoting the sponsor in the sponsored event, in exchange for this contribution.

In Lantania, donations are allowed when their purpose is to finance a programme or a specific action, among those listed above, which can be documented and accredited by the beneficiary entity.

Likewise, Lantania will allow sponsorships if all of the following requirements are met:

- ▶ They are permitted by the legislation of the country applicable in each case.



- ▶ Their purpose is to contribute to the creation of a Lantania brand or to promote the Lantania brand.
- ▶ They are granted to entities of recognised prestige, high corporate reputation, moral solvency and structural soundness to guarantee the proper administration of the resources provided and their final destination for the sponsored activity, without any public record of any background contrary to the Lantania Code of Ethics, either in the entities or in the shares.
- ▶ They do not harm the corporate reputation and image of Lantania.

In any case, sponsorships of unreasonable or disproportionate amounts are prohibited, i.e. those in which the valuation of the consideration offered by Lantania is less than the amount provided by Lantania or those which, aimed at customers or future customers, the amount provided is significant in relation to the amount of the contracts signed or to be signed with them.

Sponsorship of political parties and their foundations, trade unions and events for the promotion of public officials are also prohibited.

All the above donations, sponsorships or contributions must be approved by Lantania's Global Compliance Supervisory Body.

#### **4.3. Professional meetings, congresses, conventions, seminars and similar events.**

Remuneration to an external speaker at conferences, conventions or seminars organised or sponsored by Lantania shall not be considered as gifts, due to the nature of the provision of legitimate services.

In any case, remuneration, travel expenses, accommodation and meals for external speakers and attendees for invitations to professional meetings, congresses, conventions, seminars and similar events organised or sponsored by Lantania to officials, public employees or employees of another commercial company with which Lantania has business relations, must be authorised by the Global Supervisory Body of Lantania.

Likewise, any Lantania employee who participates as a speaker at professional meetings, congresses, conventions, seminars and similar events representing any of the Lantania companies may not accept any remuneration for this, or gifts that contravene the provisions of point 4.1. of this chapter.

#### **4.4. Trading in influence.**

It is forbidden to exert influence on a public official by taking advantage of the exercise of the powers of his office or any other situation arising from a previous personal relationship (kinship, friendship, common business, etc.) or hierarchical relationship with that specific official or with any other official, in order to obtain a decision beneficial to the interests of Lantania.

Likewise, it is forbidden to ask a third party, on one's own behalf or on behalf of Lantania, for remuneration, payment or reward of any kind or amount in exchange for unduly influencing a public official in the terms described above.

#### **4.5. Illegal financing of political parties.**

As mentioned in section 4.2, it is forbidden to receive or deliver donations or contributions intended for a political party, federation, coalition or grouping of voters in violation of the provisions of the laws governing the financing of political parties.

In addition, participation in structures or organisations, whatever their nature, whose purpose is the financing of political parties, federations, coalitions or groups of voters, outside the provisions of the aforementioned laws, is prohibited.

#### **4.6. Relations with clients and service providers on the occasion of public or private contracts.**

The negotiation and execution of contracts must not give rise to behaviour or facts that could be qualified as active or passive corruption, or as complicity in influence peddling or favouritism.

Therefore, no payment or other advantage may be made, directly or indirectly, to a representative of a client, whether public or private, for any reason whatsoever.

Furthermore, the engagement of service providers must be carried out with reasonable care commensurate with the nature of the service and its place of performance. This diligence refers to the integrity of the service provider, the legitimacy of the contract to be concluded and the proportionality of the payment for the service.

The legitimacy of using a service provider implies that the services provided must be legal and legitimate and correspond to a genuine business or project need in accordance with internal

rules, and that the price must be consistent with the services provided and in line with the market. Details of these aspects are given in section 4.8.

#### **4.7. Dealing with civil servants and public employees.**

Civil servants or public employees are all persons involved in the exercise of public functions, including public officials, employees of public administrations and employees and managers of public companies, as well as civil servants of the European Union or of Member States of the European Union or of third countries.

The nature and characteristics of the activity carried out by Lantania require contact with civil servants or public employees, as defined above.

Any contact that the persons covered by this Protocol have with civil servants or public employees must respect the following behavioural guidelines:

- ▶ To put in writing any relationship entered into, whether on a regular basis or for a specific project, with a public official or employee.
- ▶ Refrain from entering into a contractual relationship in the name and on behalf of Lantania or cease to represent Lantania when the public official or employee has a family or friendship relationship, and must be replaced by a person who does not have such a relationship.
- ▶ Refrain from participating in the preparation or presentation of bids and/or participation in public auctions in which it is known that a public official or employee with whom they have a family or friendship relationship is involved in any way. In such cases, the member representing or acting on behalf of Lantania must also be replaced by another member without such ties.
- ▶ Refrain from acting as an intermediary or using a third party for this purpose, regardless of the relationship maintained with them, to obtain any type of benefit for Lantania from any public official or employee.
- ▶ Ensure that in all communications with public officials or employees, at least two people from Lantania are present, even when such communication takes place by telephone.

In the event that such communication is made by e-mail or similar, a copy of all communications must be included in all communications to the members of the Work Team involved, as well as to the hierarchical superior.

- ▶ Refrain from making calls, sending text messages to the private telephones of civil servants or public employees or sending any type of communication (e-mails, letters, etc.) to their personal addresses, even if they so indicate, when the content of the communication is directly related to the project under which the relationship with the civil servant or public employee is being maintained or in relation to other projects in which it is known that said member maintains professional links with staff from other Lantania's teams or departments.
- ▶ Refrain from holding interviews in "private" places (such as restaurants, cafeterias, hotels, etc.) with civil servants or public employees, with the intention of discussing matters related to any project or contractual relationship with Lantania that has led to the relationship with the civil servants or public employees.
- ▶ Avoid any meetings outside working hours, on weekends or during lunch shifts with public officials or employees, for the purpose of discussing any matter relating to a project or contractual relationship that binds Lantania and that has motivated the relationship with public officials or employees.
- ▶ Maintain a respectful relationship with public officials or employees.
- ▶ It is forbidden to offer, promise or grant any advantage or financial benefit of any kind to public officials or employees, regardless of whether they are elected or not, or to any other type of natural or legal person of a public nature, including their family members or close relatives, whether national or foreign.

#### **4.8. Dealing with advisors, agents and intermediaries in transactions involving public sector entities.**

Corruption risks may arise from the conduct of third parties contracted by Lantania, particularly if they intervene on behalf of their entities in public contracts or tenders in which they are the successful bidder.

Therefore, in the contracts and operations that Lantania establishes with such third parties in relation to operations in which a public administration will intervene in any form, the following instructions must be followed:

1. The documentation necessary to accredit the identity and activity of both the third party and its possible collaborators and their relationship with the authorities or public officials involved in the transaction shall be collected.

2. The reputation and experience of the third party in the market and in similar intermediation or advisory contracts shall be accredited.
3. The ownership and address of the third party's bank account into which its services are to be paid shall be accredited, rejecting accounts opened in the name of different persons or opened in entities of dubious reputation or located in tax havens.
4. The amount of remuneration should be analysed and compared with market practice and be consistent with it.
5. A document summarising the relationship of a third party to the transaction, the public administration involved and the previous verification supports shall be prepared and attached to the procurement proposal.

A specific third party should not be contracted if:

1. It has been recommended by a public official involved in or related in any way to the operation for which it is being contracted.
2. Requests that payment be made in the name of other persons, in cash or in accounts located in tax havens.
3. Lacks experience in performing the services for which he/she is engaged.
4. Solicits charitable donations and contributions to political parties or party-related organisations.
5. Do not comply with the above instructions
6. The operation in relation to which you are contracted takes place in a high-risk country, understood as those countries whose score is below 40 in the *Corruption Perception Index* published annually by the organisation *Transparency International*.

In any case, the third parties to be contracted must be of recognised prestige, with proven experience, who have and act under anti-corruption procedures and controls and who are neither public officials nor persons directly related (relatives, friends, associates, etc.) to them.

#### **4.9. Cash payments.**

Payment to third parties in cash is strictly forbidden.

## 5. TRAINING

This Anti-Corruption Protocol must be included among the compulsory training subjects in the compliance training action programmes.

## 6. INTERNAL REPORTING SYSTEM AND WHISTLEBLOWING CHANNEL

If there is a well-founded suspicion of non-compliance with the provisions of this Protocol, it is mandatory to report it immediately through the mechanisms provided for in Lantania's internal reporting system and whistleblowing channel.

## 7. CONSEQUENCES OF NON-COMPLIANCE WITH THE PROTOCOL

When non-compliance with any point contained in this Protocol has been demonstrated, Lantania shall be entitled to impose the corresponding disciplinary sanctions, respecting, in any case, the content of the applicable legislation on the regulation of employees and the content of the set of working conditions agreed in the legal entity or in the corresponding sector of economic activity.

## 8. APPROVAL AND VALIDITY

This Anti-Corruption Protocol has been approved by Lantania's Global Compliance Supervisory Body and has been in force since the date of its approval, with binding effects for its addressees, in accordance with the provisions of chapter 2 of the same.

Likewise, this Protocol shall be reviewed and, if necessary, updated on an ongoing basis by the Global Compliance Supervisory Body of Lantania. Specifically, it shall be modified whenever the possibility of any improvement is detected and, in any case, when the existence of a corruption risk that has not been previously detected is detected.