

GEOCISA

CRIMINAL RISK PREVENTION POLICY

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1. OBJECT

To define and establish the action principles making up the Criminal Compliance and Antibribery Management System of Geotecnia y Cimientos, S.A., seeking to transmit to all of the company's directors, executives and employees, as well as any third parties related thereto, Geotecnia y Cimientos, S.A.'s absolute commitment to control and sanction any illegal conduct, whether criminal or of any other nature, and to maintain communication and awareness devices in place for all employees, in order to promote an ethical business culture in strict compliance with the law.

2. SCOPE

This policy applies to all directors, executives and employees of Geotecnia y Cimientos, S.A., its branch offices and subsidiaries (jointly, "Geocisa" or the "Company"), irrespective of their area of activity or hierarchical level, whether assigned to works, representative offices, central offices or machinery parks.

Furthermore, it will apply to those persons acting within and before other entities for and on behalf of the Company, who in such case, within their competences, will promote the application of its principles.

3. ACTION PRINCIPLES

The following action principles will govern the Criminal Risk Prevention Policy:

- To integrate and coordinate a set of actions required to prevent, detect and act in a possible commission of illegal acts.
- To generate total transparency by implanting adequate internal channels to encourage the immediate reporting of possible irregularities, to include the Ethical Channel, through which any employee or third party with awareness of a breach of the Code of Conduct or Regulations, or any illegal act committed in the Company, may report it in a totally safe manner, without fear of retaliation.
- To act pursuant to applicable legislation, specifically as established in the Code of Conduct.
- To establish protocols and training plans or any other method that is adequate for all employees, in order to promote a compliance and business ethics culture.

- To develop and implement effective internal control systems, in order to prevent and detect illegal activities, or which are contrary to the provisions of the Code of Conduct.
- To periodically supervise any internal control systems implemented.
- To ensure that the Compliance Body has the necessary material and human resources to effectively carry out the tasks assigned.
- To provide any assistance and cooperation that may be requested by judicial and administrative bodies or institutions and authorities, national or foreign, in order to investigate allegedly criminal, fraudulent or irregular events that may have been committed by its employees.
- To investigate any reports of allegedly irregular acts and conduct, guaranteeing the whistleblower's confidentiality and the rights of any persons investigated, applying the relevant sanctions in accordance with applicable law, if necessary, in a fair, non-discriminatory and proportional manner.

4. BASIS OF THE CRIMINAL COMPLIANCE AND ANTIBRIBERY MANAGEMENT SYSTEM

The Criminal Compliance and Antibribery Management System of Geotecnia y Cimientos, S.A. is based on analysing any potential criminal risks that the company may be involved in, as well as completing an inventory of any existing procedures and controls that seek to prevent, detect and sanction the commission of such criminal illegalities.

The Criminal Compliance and Antibribery Management System basically has the following components:

4.1 Code of Conduct

Geocisa belongs to the Dragados Group and has subscribed its Code of Conduct, which is aligned with that of the ACS Group, subject to the particularities of its individual activity. Consequently, Dragados's Code of Conduct is applicable to all of the company's executives and directors. Furthermore, and given that Geocisa belongs to the corporate group of ACS Actividades de Construcción y Servicios, S.A., the ACS Code of Conduct is also applicable.

In this way, the company has confirmed its commitment to the ethical business principles that should govern all its fields of action, establishing principles and conduct patterns seeking to guarantee the ethical and responsible behaviour of all the persons subject to the Code.

The general principles foreseen in Dragados's Code of Conduct focus on the following:

- Integrity and compliance with ethical principles;
- Compliance with each national law regulating the company's activity;
- Conflict of interests;
- Professional secrecy and confidential information;
- Bribes and corruption;
- Equal opportunities and non discrimination;
- Commitment to the principles of the United Nations Global Compact;
- Occupational Risk Prevention;
- Protection of the Environment, Urban Planning and the Prevention of risks caused by explosives;
- Anticorruption policy;
- Relations with partners, suppliers, clients and other third parties;
- IT security and Data Protection;
- Accounting and Tax Obligations. Protection of the company's assets and the prevention of money laundering;
- Intellectual and industrial property.

4.2 Ethical Channel

Geocisa has an Ethical Channel available at canaletico@dragados.com, which guarantees that any employee who becomes aware of a breach of the Code of Conduct or Regulations, or any illegal act committed in the Company, may report it in a completely safe manner and without fear of retaliation.

Management of the Ethical Channel is totally confidential and is entrusted to Dragados's Compliance Committee.

4.3 Criminal Risk Prevention Manual

This document, subject to a prior analysis of criminal risks, will identify any hypothetical areas of risk in the company, describing how the commission of offences is controlled and prevented.

4.4 Compliance Body

Geocisa has designated Dragados's Compliance Committee as its compliance body, incorporated as an associate body in charge of surveillance and ensuring compliance with the Code of Conduct; it consists of the General Secretary, Head of Resources, Head of Legal Services and Head of Internal Auditing.

The Compliance Committee has independent powers of initiative and control to prevent the commission of offences, and will be assigned appropriate human, economic and material resources to design, develop, implement, evaluate, maintain and improve the Criminal Compliance and Antibribery Management System, and its performance results.

4.5 Compliance Management

Dragados's Compliance Management will carry out any duties expressly delegated to it by Dragados's Compliance Committee, in relation to Geocisa, to include the following:

- To draw up, draft, implement and review the Criminal Compliance and Antibribery Management System.
- To follow up on any controls established in the Criminal Risk Prevention Manual, to generally include compliance with the latter and with the principles established in the Code of Conduct.
- To propose any complementary measures to Dragados's Compliance Committee that are deemed adequate to guarantee due compliance within the organisation of the Criminal Compliance and Antibribery Management System.
- To reasonably ensure that the value system adopted in the Code of Conduct is updated, proposing to Dragados's Compliance Committee any updates and integrations that may be necessary.
- To immediately and unequivocally inform Dragados's Compliance Committee of any breaches of the Criminal Compliance and Antibribery Management System.

- To periodically inform Dragados's Compliance Committee of any review activities completed.

In order to carry out these tasks, Geocisa, through the Staff Manager, will provide the Compliance Management with any information it has on compliance and/or operation of the Criminal Compliance and Antibribery Management System of Geotecnia y Cimientos, S.A.

4.6 Training

Geocisa will ensure that all of the Company's staff is duly trained to understand its ethical principles, as well as the duties and action principles derived from its Criminal Compliance and Antibribery Management System, in order to avoid the commission of crime.

Furthermore, the Criminal Compliance and Antibribery Management System will cover each and every one of the company's duly approved policies, procedures, instructions and internal rules, which are mandatory and seek to prevent the commission of crime.

5. SUPERVISION, EVALUATION AND REVIEW

This policy, along with the Criminal Compliance and Antibribery Management System, will be supervised, evaluated and continuously reviewed, particularly if this is required by regulatory, social, business or other circumstances. In any case, it will be reviewed and evaluated each year.

6. BREACH

This Policy is a mandatory rule, which is why its non-compliance will constitute a breach thereof and the Staff Management will adopt any disciplinary measures that are appropriate, according to applicable employment laws.

Approved by the Sole Director on 15 March 2019