

CRIMINAL COMPLIANCE MANAGEMENT POLICY

1. Object and purpose

This Criminal Compliance Management Policy (the "Policy") establishes the principles, commitments and guidelines governing the Criminal Compliance Management System of ACUNTIA, S.A.U. ("AXIANS"), with the aim of: Prevent, detect and respond to criminal offences.

- Promote a corporate culture based on ethics, legality and integrity.
- Reduce the risk of criminal liability for the Company.
- Expressly prohibit the commission of criminal acts within the organisation.

This Policy is based on the provisions of the Spanish Criminal Code (Articles 31 bis et seq.) and the UNE 19601 standard on criminal compliance management systems, as well as on the guidelines of the VINCI Energies Group.

The Criminal Compliance Management System will be developed taking into account the internal and external context of the organization, as well as the nature of its activities and its operating environment.

2. Commitment of the Board of Directors

AXIANS expresses its firm commitment to regulatory compliance, business ethics, integrity and transparency in all its actions.

The Board of Directors leads this commitment ("*tone at the top*") and actively promotes a company-wide culture of Compliance based on the prevention of unlawful conduct, the awareness of professionals and the integration of compliance into strategic and operational decision-making, ensuring that the procedures for forming the organisation's will and decision-making integrate the requirements of the Criminal Compliance Management System.

In particular, the Board of Directors undertakes to:

- Promote a culture of zero tolerance for unlawful conduct.
- To approve the Criminal Compliance Policy and the Criminal Compliance Management System, ensuring their proper implementation, as well as to establish the criminal compliance body with the autonomous powers of initiative and control necessary for the effective performance of its functions.
- Provide the Criminal Compliance Management System with the human, technical and financial resources necessary for its effective operation.
- Periodically supervise the effectiveness of the Criminal Compliance Management System.

- Ensure that criminal risks are taken into account in the relevant decisions of the organisation.
- To act in an exemplary manner and consistent with the principles of the Criminal Compliance Management System, promoting an environment that guarantees the communication of possible breaches and the absence of retaliation.

The Board of Directors is also committed to ensuring compliance with the requirements of the Criminal Compliance Management System and its continuous improvement.

3. Scope of application

This Policy applies to:

- The Board of Directors and Senior Management.
- All AXIANS employees and collaborators.
- Any person acting on behalf of the company.

AXIANS expects its business partners, suppliers, subcontractors and other related third parties to act in accordance with equivalent principles of legality, integrity and business ethics.

The Criminal Compliance Management System covers criminal risks that may arise from the organization's activities, in accordance with the provisions of the Criminal Code.

The identification, evaluation and detail of these risks, as well as their link with the activities and processes of the organization, is developed in the Criminal Risk Matrix and in the rest of the internal regulations of the Criminal Compliance Management System.

4. Principles of the Criminal Compliance System

The AXIANS Criminal Compliance Management System is based on the following principles, aligned with the best corporate governance practices and with the guidelines of the VINCI Energies Group, aimed at promoting and sustaining a culture of criminal compliance at all levels of the organization:

- Legality: strict compliance with applicable regulations.
- Ethics and integrity: acting in accordance with corporate values and internal codes.
- Zero tolerance: absolute rejection of unlawful, unethical or fraudulent conduct.
- Risk-based approach: identification, assessment and continuous mitigation of criminal risks.
- Independence and autonomy: of the compliance function in the exercise of its functions.
- Proportionality and effectiveness: adoption of measures and controls appropriate to the size, activity and level of risk of the organisation.
- Documentation and traceability: maintenance of adequate evidence to prove the correct implementation and operation of the Criminal Compliance Management System.
- Continuous improvement: periodic review of the Criminal Compliance Management System in order to ensure its effectiveness and evolution.

5. Criminal Compliance Management System

AXIANS has a Criminal Compliance Management System structured in accordance with the requirements of the Criminal Code and the UNE 19601 standard, aligned with the guidelines of the VINCI Energies Group.

This System includes, among others, the following elements:

- Identification and assessment of criminal risks.
- Establishment of internal policies, controls and procedures aimed at preventing and detecting illicit conduct.
- Appropriate control models, including the management of financial resources and the supervision of sensitive activities.
- Due diligence procedures and third-party supervision, in accordance with the level of risk.
- An Internal Information System (Whistleblowing Channel) for the communication of possible breaches.
- A disciplinary regime applicable in the event of non-compliance.
- Training and awareness programmes.
- Supervision, control and continuous improvement of the Criminal Compliance Management System.

The operational development of these elements is regulated in the Criminal Compliance Management System Manual and in the specific internal procedures.

6. Roles and responsibilities

The AXIANS Criminal Compliance Management System is structured on a clear model of responsibilities, based on the segregation of duties and the principle of three lines of defence.

In particular:

- Administrative Body: ultimately responsible for the approval, supervision and review of the Criminal Compliance Management System.
- Compliance Function and Criminal Compliance Committee: responsible for the supervision, development and control of the Criminal Compliance Management System, endowed with autonomy, independence, sufficient resources, direct access to the Administrative Body and appropriate powers for the effective performance of their functions.
- Managers and department heads: responsible for the effective integration of compliance into their processes and the promotion of the culture of compliance.
- Employees and collaborators: obligation to know, comply with and respect internal regulations, as well as to report possible breaches.

The detailed assignment of functions, powers and responsibilities is developed in the Criminal Compliance Management System Manual and in the applicable internal regulations.

7. Internal Information System

AXIANS has an Internal Information System that allows it to report, in a confidential, anonymous and secure manner, potential irregularities, unlawful conduct or breaches of internal regulations.

The Internal Information System is accessible to all persons included in the scope of this Policy, as well as to third parties related to the organization.

It is guaranteed:

- The confidentiality of the identity of the informant and of the information communicated.
- The prohibition of retaliation against those who communicate in good faith.
- Respect for the rights of all parties involved.

The Internal Information System is aligned with the applicable regulations on the protection of persons who report infractions. AXIANS imposes the obligation to report suspicious facts or conduct related to criminal risks through the established channels.

Its operation, management and investigation of the communications received are regulated in the corresponding internal procedures, in accordance with the principles of independence, impartiality, confidentiality, proportionality, contradiction, traceability and adequate documentation.

8. Consequences of non-compliance

Any breach of this Policy, the Criminal Compliance Management System or the applicable internal regulations may result in disciplinary action, without prejudice to any legal liabilities that may arise.

The disciplinary regime will be applicable to all subjects included in the scope of this Policy, including members of the Board of Directors and Senior Management.

AXIANS will guarantee the effective application of the corresponding disciplinary measures in the event of any non-compliance, in a coherent, proportional manner and in accordance with the applicable regulations, as an essential element for the effectiveness of the Criminal Compliance Management System.

9. Training, communication and compliance culture

AXIANS will promote training and awareness-raising actions on criminal compliance, adapted to the levels of responsibility and risk, in order to guarantee effective knowledge of the Criminal Compliance Management System and promote a corporate culture of compliance and reinforce the commitment to ethics, integrity and legality in all its actions.

These actions will be aimed at ensuring that the members of the organization are aware of the principles of this Policy, the applicable criminal risks and the guidelines for action in possible risk situations.

This Policy will be effectively communicated to all recipients and will be available and accessible to interested parties.

The development of training, communication and awareness-raising activities is regulated in the Manual of the Criminal Compliance Management System.

10. Approval, Validity and Review

This Policy will be approved by the AXIANS Board of Directors by means of a documented agreement and will enter into force on the date of its approval.

Once approved, it will form part of the documented information of the Criminal Compliance Management System.

The Policy shall be effectively communicated to all members of the organization, as well as to business partners posing a greater than low level of criminal risk, and shall be made available to relevant stakeholders, where appropriate, in a clear and understandable form.

The Policy will be subject to periodic review, as well as whenever there are relevant changes in the applicable regulations, in the organization or in the criminal risk profile.

The reviews will also take into account the evolution of the Criminal Compliance Management System and the corporate guidelines of the VINCI Energies Group.

The process of reviewing and updating the Policy will be carried out in accordance with the internal procedures of the Criminal Compliance Management System.