

## COMPLIANCE POLICY

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## 1. Identification

### 1.1 Purpose

The purpose of this document is to:

- Define the roles and responsibilities of all head of departments of the organization in terms of monitoring compliance.
- Define the internal control measures to detect, prevent and mitigate potential risks of non-compliance.
- Define the actions to be taken in the event of non-compliance.

### 1.2 Scope

This policy apply to all Companies belonging to Abertis India Group in which Abertis India has a majority shareholding or controlling interest.

### 1.3. Addresses

Each company must ensure that the guidelines are circulated to the departments or groups to which they apply.

They shall be circulated at least to all administrators, senior management, management team, middle management and employees of the Abertis India Group.

## 2. Definitions

**Senior Management:** managers reporting directly to the Board of Directors or the CEO of the company and, in any case, the internal auditor.

**Compliance:** compliance or conformity. Independent function that identifies, alerts, monitors and reports compliance risks in the organisations, namely, the risk of being sanctioned for legal, finance, operations, labour or regulatory non-compliance, suffering financial loss, or loss of reputation for failures to comply with applicable laws, regulations, codes of conduct and best practice standards

**Directors:** each of the members of the Board of Directors.

**Board of Directors:** governing body with a joint decision structure responsible for managing and representing the company. Its functions include the management, control and leadership required to govern the company and achieve compliance with its corporate purpose. In addition, the Board of Directors also represents the company in all acts within its competence.

**Employees:** for the purposes of this regulation, those persons who hierarchically report to the middle management and/or the management team and/or the Senior Management.

**Management Team:** managers who are not classed as Senior Management and with ultimate responsibility for an organizational unit, called a Department.

**Local Compliance Officer** (hereinafter LCO): the person with ultimate responsibility for compliance within his/her business unit (hereinafter BU), who therefore belongs to the Senior Management team (of his/her BU), under the supervision of its corresponding governing body, through the ARC, if any.

**Middle management:** employees holding positions of Manager, Unit Head, Department Head and Coordinator.

**Management Bodies:** a body that may or may not have a joint decision structure, responsible for managing and representing the BU. Its functions include the management, control and leadership required to govern the BU and achieve its corporate purpose. (Board of Directors, Governing Body, etc.)

**Principle of legality:** acting in accordance with to the law in force at all times.

**Business Unit:** The term "Business Unit" (hereinafter BU) shall be used to refer to Companies in which Abertis India has a majority shareholding or controlling interest.

**Guiding Principle of the *Code of Ethics*:** principle that must govern the conduct of the persons subject to the *Code of Ethics*.

### 3. Development

#### 3.1 Framework of the Compliance Policy comprise of the following

This policy complies with:

1. Compliance Policy of Abertis Group.
2. The *Code of Ethics*: Abertis Group guiding principles of point 3.2.

3. Vigil Mechanism Policy
4. Whistle Blower Policy
5. Sexual Harassment Policy
6. Anti-Bribery and Corruption

### **3.2 Roles and Responsibilities for monitoring compliance**

#### **3.2.1. Management Bodies of the Abertis Group companies**

The Management Bodies of the BU shall be responsible for appointing their LCOs, subject to the approval of the CCO.

These functions also require that the Board of Directors or administrators consider and, where applicable, approve the recommendations proposed by the LCO.

They must also create their corresponding Abertis Group Local Ethics and Crime Prevention Committees subject to the approval of the Corporate Ethics and Crime Prevention Committee.

#### **3.2.2. Local Compliance Officers (LCOs)**

The main functions of the LCOs are:

- To create a culture of compliance within their BU.
- To monitor and ensure compliance with this regulation within the BU or foundation.
- To chair the Local Ethics and Crime Prevention Committee.
- To create a set of organizational measures and processes intended to prevent and detect risks of regulatory non-compliance in accordance with the guidelines of the CCO.
- To enforce the instructions issued by the Local Ethics and Crime Prevention Committee, with the exception of disciplinary instructions.

To report to the CCO and the Audit and Review Committee of his/her BU, or failing that, the Director General of his/her BU/foundation linked to the Abertis Group with accurate, truthful and equal information about:

- The degree of regulatory non-compliance detected.

- Repeated cases of non-compliance and/or those considered high risk.
- Possible risks of non-compliance.
- Prevention, mitigation and penalty measures linked to regulatory non-compliance.

### 3.2.3. **Local Ethics and Crime Prevention Committees**

The Local Ethics and Crime Prevention Committee acts with full autonomy from any other Department of the Abertis Group.

According to the provisions of the Abertis Group *Code of Ethics*, the main functions of the Local Ethics and Crime Prevention Committees are:

- To monitor compliance with the Abertis Group *Code of Ethics* and its implementing regulations which are applicable to its business.
- To define organizational and management models which include appropriate monitoring and control measures to prevent the commission of crimes within its BU that may entail criminal liability of its BU and/or Abertis Infraestructuras.
- To report, through their respective chairpersons -the LCOs-, to their BU's and to the Corporate Ethics and Crime Prevention Committee, accurate, truthful and consistent information about:
  - Cases of non-compliance with the *Code of Ethics*, its Implementing Regulations and criminal law.
  - Possible risks of non-compliance with the *Code of Ethics*, its Implementing Regulations and criminal law.
  - The implementation of the appropriate monitoring and control measures in order to prevent the commission of crimes.

### 3.2.4. **Senior Management, Management Team and middle management**

The Senior Management, Management Team and middle management are responsible for:

- Working with the LCOs, as appropriate, in the development of a culture of compliance.

- Personally complying and ensuring the compliance of the persons subject to this regulation who report to them with all the rules and processes in terms of compliance.
- Encouraging and promoting appropriate conduct through their active participation in activities of guidance, training and supervision of personnel who report to them.

### 3.2.5. **Employees**

BU employees must comply with the regulations of the Abertis Group and take part in training related to compliance.

## **3.3 Internal control measures**

The LCOs, as appropriate, shall establish the necessary measures to prevent and detect risks of regulatory non-compliance through:

3.3.1 Organizational measures such as the Risk Profile.

3.3.2 Operational measures such as communication and complaint channels; reviews of processes in order to establish monitoring and control processes; monitoring in order to detect cases of non-compliance.

### **3.3.1. Organisational measures: Risk Profile**

The *Code of Ethics* establishes a Risk Profile system through which the conduct of all those subject to the Abertis Group *Code of Ethics* shall be assessed as follows:

- Benefits for those people whose conduct is in line with this regulation.
- Corrective or disciplinary actions, under labour legislation and other applicable regulations, for anyone acting contrary to this regulation.

In any case, the assessment of the Risk Profile shall be taken into account in annual staff appraisals and shall affect the decisions to be taken regarding their future in the Abertis Group.

### **3.3.2. Operational measures**

#### **3.3.2.1. Information channels**

The channels for consultation on any query related to the interpretation or reporting of non-compliance are established in the *Code of Ethics*.

Notwithstanding any of the foregoing, any Department can speak directly with the LCO, in order to detect, prevent and mitigate potential risks of non-compliance.

#### 3.3.2.2. **Annual Declaration of Compliance**

All those subject to this regulation must complete the *Annual Declaration of Compliance* form each year in accordance with the provisions of the *Code of Ethics*.

### **3.4. Actions to be taken in the event of non-compliance**

The departments responsible for this policy must immediately report to the LCO any non-compliance with this policy that comes to their notice, using the communication channels established in the *Compliance Policy*. The BU shall immediately adopt the necessary decisions and actions to prevent risks of non-compliance or mitigate the effects thereof.

Disciplinary actions involving members of the Management Bodies, Senior Management, Management Team, middle management and employees shall be decided by the LCO.

From a disciplinary perspective and in accordance with the provisions of the *Code of Ethics*, these decisions and actions shall be proportionate to the potential or actual damage resulting from the case of non-compliance, and shall apply to similar cases with the same force regardless of the rank or position of the person or persons involved in the case of non-compliance.

## **4. Files**

The *Annual Declaration of Compliance* form shall be filed by the Human Resources Department corresponding to each BU.

## **5. Referenced documents**

- Abertis Group *Code of Ethics*.
- Annual Declaration of Compliance.
- Implementing regulations of the *Code of Ethics*.
- Recast Text of the Law on Capital Companies.