



## **Anti-Corruption and Bribery, Prevention of Money Laundering and Terrorist Financing Policy**

Approved at Board of Directors meeting at 19<sup>th</sup> of December of 2022\*.

\*Version adapted for external dissemination



## INDEX

1. INTRODUCTION.....	3
2. DEFINITIONS .....	4
3. POSTS AND RESPONSIBILITIES .....	4
4. RESPONSIBILITIES.....	4
5. MONEY LAUNDERING AND TERRORIST FINANCING .....	4
6. BRIBERY AND CORRUPTION .....	6
7. GIFTS AND HOSPITALITIES.....	8
8. FACILITATION PAYMENTS AND COMISSIONS .....	9
9. CHARITABLE CONTRIBUTIONS, SPONSORSHIP AND COPORATE SOCIAL RESPONSIBILITY .....	9
10. POLITICAL DONATIONS .....	10
11. LOBBYING.....	10
12. COUNTERPARTY AND THIRD-PARTY COMPLIANCE OBLIGATION .....	10
13. OBLIGATIONS UNDER THE PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING .....	13
14. RECORD KEEPING .....	13
15. REPORTING, FAIR TREATMENT AND NON-RETALIATION .....	13
16. CONSEQUENCES OF VIOLATION.....	14
17. TRAINING AND COMMUNICATION .....	15
ANNEX 1 – DEFINITIONS.....	16
ANNEX 2 - POSTS AND RESPONSIBILITIES .....	19

## 1. INTRODUCTION

- 1.1 The Group is committed to conduct all business and partnerships with integrity and professionalism and in a fair and honest manner, whilst complying with all applicable laws.
- 1.2 The Group has adopted a zero tolerance policy towards bribery, corruption, money laundering and terrorist financing prohibiting these acts in any form, whether directly or through others, anywhere in the world. We do not tolerate the offer or acceptance of bribes in any form, anywhere we operate. We understand that our reputation for integrity is one of our most valuable assets and that unlawful acts are a threat to our business and values.
- 1.3 The purpose of this policy is to:
  - a) Set out our responsibilities, and of those working for us, in perceiving and upholding our position against bribery and corruption, money laundering and terrorism financing;
  - b) Ensure compliance with anti-bribery, anti-corruption, prevention of money laundering and terrorism financing laws, rules and regulations in any countries where we may carry out business; and
  - c) Provide information and guidance on how to identify and deal with bribery and corruption, money laundering and terrorism financing issues.
- 1.4 This policy reflects our continued commitment to fight against bribery, corruption, money laundering and terrorist financing and our responsibility to the regions where we operate.
- 1.5 In some jurisdictions, if the Group is found to have taken part in corruption acts it could face a significant fine, be excluded from tendering for public or private contracts and face reputational damage. Employees could also be subject to criminal prosecution and imprisonment.
- 1.6 Additionally, the Group frequently conducts work for projects affiliated with international development banks, such as the World Bank and other similar entities. These institutions have strict anti-bribery guidelines and require companies working on its projects to abide by such guidelines and ethical business practices. Companies found to have engaged in corruption can be debarred or blacklisted by the World Bank and other similar entities for a number of years – such debarment means that a company would not be able to work on or contract for a World Bank or other similar entities affiliated project.
- 1.7 This policy supersedes any prior policy covering the same subject matter and may be updated when appropriate.
- 1.8 In case of any questions or doubts about these rules, you should contact the Compliance Department, the Mota-Engil Compliance Helpline<sup>1</sup> or the Legal Department.

---

<sup>1</sup> [compliance@mota-engil.pt](mailto:compliance@mota-engil.pt)

## 2. DEFINITIONS

See Annex 1.

## 3. POSTS AND RESPONSIBILITIES

See Annex 2.

## 4. RESPONSIBILITIES

- 4.1 This policy applies to **all of us** including:
- (a) All employees; and
  - (b) All companies, subsidiaries, branches, delegations and representational offices of the Mota-Engil Group; and
  - (c) Other persons or entities that collaborate with Mota-Engil and with the other Group companies.
- 4.2 As set forth below, it is our Group's policy to work only with reputable counterparties who conduct business in a lawful manner.
- 4.3 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all of us including each and every employee and all those working for us or under our control. We are all required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 4.4 Employees must ensure that they read, understand and comply with this policy and raise any concerns they may have with the Compliance Department, the Mota-Engil Compliance Helpline or the Legal Department.
- 4.5 The Executive Committee has overall responsibility for ensuring this policy complies with legal and ethical obligations, and that all those under Group's control comply with it.
- 4.6 Managerial Bodies at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.
- 4.7 The Compliance Department has primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness.

## 5. MONEY LAUNDERING AND TERRORIST FINANCING

- 5.1 This policy strictly prohibits the Group, its employees or its counterparties from engaging in illegal activities related to money laundering and terrorist financing.
- 5.2 The crime of money laundering is committed by any person who converts, transfers, aids or facilitates any operation for the conversion or transfer of advantages, obtained by him or herself or a third party, directly or indirectly, for the purpose of concealing their illicit origin, or for the purpose of preventing the perpetrator or participant in such offences from being criminally

prosecuted or subjected to a criminal reaction;

- 5.3 The crime of money laundering is also committed by anyone who conceals or disguises the true nature, origin, location, disposition, movement or ownership of advantages, or the rights thereto.
- 5.4 The crime of money laundering is finally committed by anyone who, while not being the perpetrator of the crime which gave rise to the advantages, acquires, possesses or uses them, with knowledge, at the time of acquisition or at the initial moment of possession or use, of that quality (of advantages of a crime).
- 5.5 The provision, collection or possession of funds or property of any kind, as well as proceeds or rights that can be converted into funds, with the intention that they should be used or in the knowledge that they may be used in the planning, preparation or commission of criminal activity by terrorist groups, organisations or associations, shall be considered terrorist financing.
- 5.6 Terrorist financing is the provision, collection or holding of money/goods/products/rights that can be turned into funds for terrorist activities.
- 5.7 Activities related to money laundering and terrorist financing may generate not only criminal and economic sanctions for the individuals involved in such acts, but also administrative, criminal and economic sanctions for companies, which may cause serious damage to the Group's reputation and to the level of confidence of customers and other stakeholders, as well as to its assets and business.
- 5.8 Money laundering, like terrorist financing, involves similar techniques for concealing and disguising the origins and purposes. The difference between the two crimes lies in the fact that in money laundering there are funds involved whose origin is always illicit, while in terrorist financing they can be licit or illicit. Examples of licit sources are donations to organisations or foundations that use them to support terrorist activities or organisations

### **Risk Activities**

- 5.9 The activities and businesses that may pose a greater risk of money laundering and terrorist financing are the following: real estate activities, transaction of goods or provision of services for which payment is made in cash, provision of auditing, accounting, tax consultancy, legal, solicitor or notary services to third parties.
- 5.10 Group companies whose main business or occasional transactions is of the type described in the previous point shall comply with the identification and due diligence measures established in the Third Party Procedure in the business relationships or occasional transactions they establish with their customers.
- 5.11 Group companies must also be mindful of additional duties which may be imposed by the legislation of each market to combat money laundering and the financing of terrorism.

- 5.12 All Group employees, regardless of the activity or business the company carries out, when identifying indicators of suspicion related to the client and/or transaction, shall conservatively decide to apply the identification and due diligence procedures set out in the procedure for third parties.
- 5.13 For more information and guidance on suspicion indicators, you can consult the Third Party Procedure, available only on the Group's internal website.

### Cash transactions

- 5.14 It is forbidden to celebrate or in any way participate in any business from which, in the scope of its activity, results in a cash receipt of an amount greater than 1,000 Euros or equivalent amount in local currency.
- 5.15 No cash payments in excess of EUR 150 or equivalent amount in local currency are permitted.
- 5.16 These limits apply regardless of whether the transaction is carried out through a single transaction or several transactions that are interrelated.
- 5.17 Payments or receipts made by means of payment which do not allow the identification of the respective recipient, for example the use of bearer cheques or cheques endorsed by third parties, are also understood to be cash.

## 6. BRIBERY AND CORRUPTION

- 6.1 This policy strictly prohibits the Group, its staff and counterparties, in the course of or in connection with their duties, from requesting, accepting, giving or promising to give a patrimonial or non-patrimonial advantage and, in return, requesting or agreeing to do any act or omission contrary to the duties of their office. It is also forbidden to accept or solicit any material or non-material advantage when such advantage is not due, even if the act or omission is not contrary to the duties of the office.
- 6.2 A situation of bribery also exists when:
- a) The employee persuades or tries to persuade another person, by means of a gift or offer of a material or non-material advantage, to make false statements in his or her statement of part, give false information or make false translations;
  - b) The employee persuades someone to carry out certain acts in return for a material or non-material advantage.
- 6.3 The behaviour described above may constitute the commission of a crime and, consequently, result in the liability of the natural person and the legal entity.
- 6.4 Any occurrence of this nature must be immediately reported to the Compliance Department or

the Ethics Helpline. In case of doubt, you should contact the Compliance Helpline, as provided in the Code of Ethics and Business Conduct and the Whistleblowing and Non-Retaliation Policy.

- 6.5 Bribery is often disguised through false invoices or false records, or where payments are improperly designated as "consultant" or similar fees. This is one of the reasons why the Group has implemented strict internal control methods and requirements in terms of accounting records (see section 13).
- 6.6 Cash payments shall be exceptional in terms of frequency and amount and limited to valid, approved and documented payments/disbursements. In cases where there is no viable alternative to making a cash payment, the justification and description of such payment, including the amount, beneficiary and transaction must be documented, a receipt evidencing the payment must be obtained and the payment must be approved in writing and processed in accordance with the Cash Procedure.
- 6.7 The payment or acceptance of bribes or any other undue consideration may imply the employee's criminal responsibility, namely, but not exclusively, for the practice of active or passive corruption, undue receipt of advantage or bribery.

### **Prohibition against bribery of public officials**

- 6.8 This policy prohibits the Group, its employees and their interlocutors from offering a material or non-material advantage to a public official, directly or indirectly, including, for example, giving anything of value<sup>2</sup> to a public official, through a counterparty, close family members of the public official or persons recognised as being closely related.
- 6.9 This policy prohibits the offer or promise of a bribe, regardless of whether the public official rejects the offer, or fails to provide the desired result.

### **Securing an improper benefit**

- 6.10 The prohibitions on a payment to secure an improper benefit or obtain or retain business are defined broadly and include any commercial or financial benefit, a payment to secure a sale or contract. For example, a payment to persuade a public official not to impose a fine or tax, or to minimize such a fine or tax, would violate this policy, as would a payment to prevent enforcement of an applicable law or regulation.
- 6.11 Similarly, payments to influence a public official's decision to award a permit or license, or grant customs clearance would violate this policy.

---

<sup>2</sup> Under this policy, "anything of value" should be understood in the broadest sense and is not limited to cash – it includes travel, meals, gifts, and other tangible or intangible benefits, such as favors and services, loans, favorable terms of business, and loan guarantees, investment or business opportunities, the use of property or equipment, or job offers.

### **Prohibition against bribery in the private sector**

- 6.12 This policy prohibits the Group, its employees and counterparties from offering, promising or giving anything of value to a private individual, directly or indirectly, with the intention of inducing the person to improperly perform a relevant function or activity (such as his/her work) or to reward the person for having improperly performed a relevant function or activity.
- 6.13 This policy prohibits an offer or promise of a bribe to a private individual, even if the private individual rejects the offer, or it fails to bring about the desired outcome.
- 6.14 It is permissible, in relation to Company business with private individuals, to incur reasonable, proportionate, and good faith expenses in connection with the promotion of the Group's services and products and in the provision of corporate hospitality. The rules concerning such expenses are discussed in section 6 below.

### **Prohibition against receipt of bribes**

- 6.15 This policy strictly prohibits the receipt of bribes, however disguised, by the Group or any of its Employees.
- 6.16 Attempts to bribe an employee must be promptly reported to the Compliance Department or to the Mota-Engil Compliance Helpline.
- 6.17 When employees are involved in making business decisions on behalf of the Group, their decisions must be based on uncompromised, objective judgment and putting the group's interests first.
- 6.18 Employees must never accept or ask for a bribe, however disguised, from a counterparty or any other third party. All employees must promptly inform the person offering a bribe of this policy and make every effort to refuse or return the bribe.
- 6.19 If it is not possible to decline or return the bribe, the affected employee must immediately report its receipt to the Compliance Department or to the Mota-Engil Compliance Helpline.

## **7. GIFTS AND HOSPITALITIES**

### **Gifts, meals, travel and entertainment provided to public officials and private individuals**

- 7.1 Mota-Engil allows the delivery and acceptance of gifts to a maximum value of €100, or local currency equivalent, per person and €500, or local currency equivalent, per entity, as well as reasonable hospitality and entertainment from customers of the Company and third parties.
- 7.2 Gifts must be previously registered through the Gifts and Hospitalities Register Form.

- 7.3 For more information, you can consult the Offers and Hospitality Procedure, available only on the Group's internal website.

### **Acceptance of gifts and hospitality**

- 7.4 This policy prohibits an employee from accepting gifts, hospitalities or other benefits if their business judgement or decisions about the business might be affected.
- 7.5 For more information, you can consult the Offers and Hospitality Procedure, available only on the Group's internal website.

## **8. FACILITATION PAYMENTS AND COMMISSIONS**

- 8.1 Employees are prohibited from making facilitation payments or kickbacks and accepting commissions of any kind. All employees must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted.
- 8.2 Civil servants are required to carry out their work without receiving additional payment to expedite it. Activities carried out by civil servants may include: issuing licences, permits or other official documents, issuing visas, granting work visas and other immigration documents, releasing goods held in customs, obtaining public registrations for property or vehicles, or obtaining services (e.g. electricity, water, gas, telecommunications or security)
- 8.3 If you are asked to make a payment on behalf of the Group, you must always be clear why you are making the payment and whether the amount requested is commensurate with the goods or services supplied. You must always ask for a receipt stating the nature of the payment. If you have any suspicions, concerns or questions about any payment, you should raise them with the Ethics Line. If you have any questions, you should contact the Mota-Engil Compliance Helpline.

## **9. CHARITABLE CONTRIBUTIONS, SPONSORSHIP AND CORPORATE SOCIAL RESPONSIBILITY**

- 9.1 The Group may provide contributions and sponsorship which support activities in the public interest, carried out by recognised not-for-profit bodies and organisations. Such support may not be used to reward the recipient for current, past, or future support of Group projects, nor result in a business advantage.
- 9.2 Charitable contributions or sponsorships may be approved if the project of a social or charitable nature operates in an area of social importance to the Group. Contributions of a charitable nature or sponsorship may be granted by the Group or on its behalf, for charitable, educational, non-profit, sports or cultural purposes, and when the activities promoted are in line with the Group's business objectives, values and ethical principles.
- 9.3 For more information, you can consult the Donations and Corporate Social Responsibility Procedure, available only on the Group's internal website.

### 10. POLITICAL DONATIONS

- 10.1 In matters of public policy, the Group does not usually take any direct or indirect positions, nor does it make any contributions to political organizations.
- 10.2 The Group shall comply with national and international legislation in force in any market in which it operates. It shall not give, promise to give or offer payments, gifts or hospitality to a public official to facilitate or expedite any business activity.
- 10.3 For more information, you can consult the Donations and Corporate Social Responsibility Procedure, available only on the Group's internal website.

### 11. LOBBYING

- 11.1 Whilst the Group does not engage directly in politics, the Group recognizes the importance of engagement in public debate on subjects of legitimate concern that relate either to its business operations, employees, clients and the communities in which the Group operates. Any worker who lobbies on behalf of the Company must comply with all requirements of laws and regulations including laws and regulations relating to registration and reporting.

### 12. COUNTERPARTY AND THIRD-PARTY COMPLIANCE OBLIGATION

- 12.1 Before entering into a business relationship or an occasional transaction with a third party, a third party identification, risk assessment and due diligence procedure must be carried out. New and existing third parties must be properly approved in accordance with the Third Party Procedure before any transaction is entered into with such third parties.
- 12.2 The "Third Party Procedure" applies to all counterparties and aggregates what in best practice is referred to as the "Know Your Client", "Know Your Supplier" and "Third Party Agreement".
- 12.3 Each Mota-Engil business unit responsible for the due diligence procedure should take the appropriate measures to make sure that third parties do not provide false declarations. If any employee has reason to believe that a third party has provided false identification, false information or any other false documentation, he/she should report it to the Compliance Department or to Mota-Engil's Compliance Helpline.
- 12.4 The Group encourages its employees to take the initiative in raising any concerns to a member of management, the Compliance Department or the Mota- Engil Compliance Helpline.

#### Risk based approach

- 12.5 In assessing the risks of corruption, bribery, money laundering and terrorist financing associated with a business relationship or occasional transaction, Group companies shall take into account

the relevant risk factors.

12.6 The risk factors which, individually or in combination, may increase or reduce the risk of corruption, bribery, money laundering or terrorist financing constituted by a business relationship or occasional transaction, are the following:

- a) Type of business or activities of the counterparties;
- b) Geographical location of the counterparty;
- c) Source of funds;
- d) Means of payment to be used in the transaction;
- e) Registration of politically exposed persons within the counterparty or among its beneficial owners;
- f) Reputation of the counterparty and its beneficial owners;
- g) Record of sanctions, ongoing investigations or convictions in criminal proceedings against the counterparty, its management, key personnel or beneficial owners;
- h) Refusal of the counterparty to include, in whole or in part, anti-corruption, bribery, anti-money laundering and anti-terrorist financing clauses in contracts to be signed with the Group Company.

12.7 In weighting the risk factors, the business relationship or occasional transaction will be categorized according to three risk levels: high, medium, and low.

12.8 For each level of risk due diligence measures will be developed, which may be simplified or strengthened, enabling Group companies to better understand the risk associated with business relationships or occasional transactions. The due diligence measures will be proportionate to the level of risk of the business relationship or occasional transaction.

### **Aspects to consider when establishing contractual relationships with third parties**

12.9 All new and existing third parties must be made aware of this policy and of the prohibitions against corrupt practices, bribery, money laundering and terrorist financing as required by applicable law.

12.10 It is the responsibility of employees dealing with third parties to ensure that, prior to their involvement, third parties are properly briefed on this policy and that they agree not to engage in acts of corruption, bribery, money laundering and terrorist financing. This policy must be communicated to third parties before the Group commences any business relationship by providing the third party with a scanned or printed copy of this policy.

12.11 The Group's contracts with third parties must be in writing and must describe the services to be performed, the basis for the counterparty's remuneration, the amounts to be paid and statements that the counterparty will continue to comply with all relevant anti-corruption laws and this policy. This will enable the Group to audit it periodically and notify the third party in case of any breach in terms of compliance. The amounts paid must be in accordance with the agreed terms and constitute fair market value.

- 12.12 If the third party is unable or unwilling to comply with these contractual provisions, the reasons must be recorded and, if deemed legitimate, subjected to further risk analysis by the Compliance Department and evaluation by the relevant approver structure, which will assess whether the third party can be engaged in the specific circumstances. A third party that does not agree with the Code of Ethics and Business Conduct and this policy should not be hired.
- 12.13 Third parties should raise concerns about any matter or suspected breach of this policy at the earliest possible stage. Third parties may address their concerns to their business contact at the Group Company, the Compliance Department or the Mota-Engil Compliance Helpline. All such concerns will be investigated, as described, in section 14 below.
- 12.14 The Group may be required by business partners or local governments to contribute to public works or other projects in the relevant local jurisdictions in which it operates ("compensation partners"). This may include, for example, the development of local capacity or infrastructure, such as the painting of a road adjacent to a bridge project or the construction of local infrastructure in the vicinity of a construction project. Such practices are often referred to in the industry as "offset" arrangements. Depending on all the surrounding circumstances, such practices may be legitimate.
- 12.15 Any requests for personal favors or works on personal property of public officials are prohibited.

### **Duty of abstention and refusal**

- 12.16 Group Companies shall abstain from executing any transaction or group of transactions, present or future, which they know or suspect may be associated with funds or other assets originating from or related to the commission of criminal activities or the financing of terrorism.
- 12.17 Group Companies should refuse to enter into business relationships, engage in occasional transactions or perform other operations, when they do not obtain the identifying details of the counterparties, their representatives and beneficial owners, the ownership and control structure of the counterparty; or information on the nature, object and purpose of the business relationship when the counterparty is a customer.
- 12.18 If the business relationship or occasional transaction is confirmed to be highly likely to be an attempt at money laundering, corruption or to constitute an act of bribery or terrorist financing, the business should be refused.
- 12.19 If it is confirmed that entities or persons on official restrictive lists are involved in the business relationship or occasional transaction, the business must be refused.
- 12.20 For further information and guidance, you can consult the Third Party Procedure, available only on the Group's internal website.

### **13. OBLIGATIONS UNDER THE PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING**

- 13.1 Group companies with shares admitted to trading on a regulated market in Portugal, or other entities which are obliged to do so for the purposes of Law No. 83/2017 of 18 August (Money Laundering Law), are obliged to comply with the duties provided for in applicable legislation and regulations on the prevention of money laundering, which may include the need to make periodic reports to regulators, namely the CMVM, IMPIC or another competent sectoral entity according to the specific sector of activity of the company in question.

### **14. RECORD KEEPING**

- 14.1 The Group will maintain a system of internal accounting controls sufficient to reinforce compliance with this policy as determined and reviewed from time to time by the Group's Internal Audit area in order to provide reasonable assurance that:
- (a) Transactions are executed in accordance with required approvals (as may be delegated to Directors or others within the Group);
  - (b) Transactions are recorded as is necessary, in order to:
    - i. Permit preparation of financial statements in conformity with accepted international accounting standards or any other criteria applicable to such statements;
    - ii. Maintain accountability of the Group's assets; and
  - (c) Access to the Group's assets and funds is permitted only with Directors' specific authorization.
- 14.2 All accounts, invoices, memoranda and records, relating to transactions with third parties, shall be accurate and complete in all material respects. Such documentation should be maintained for a minimum period of five years after the business relationship with the third party ceases.
- 14.3 No payments or transactions shall be kept "off the books" to facilitate or conceal improper payments. There shall be no accounting entries or expense records relating to any payments that are false or misleading.
- 14.4 Employees must ensure that all expense records relating to hospitalities, gifts or expenses to third parties are submitted for approval in accordance with our policies and procedures and specifically include the reason for the expenditure.
- 14.5 Group companies shall retain, for a period of five years after the identification of the counterparty or, in the case of business relationships, after their termination, all documents, copies, reviews and electronic data relating to each business relationship or occasional transaction.

### **15. REPORTING, FAIR TREATMENT AND NON-RETALIATION**

- 15.1 Employees are encouraged to raise concerns about any matter or suspicion of misconduct as early as possible. If employees are unsure whether a particular act constitutes corruption, bribery, money laundering or terrorist financing, or if they have any other questions, they should contact the

## Anti-Corruption and Bribery, Prevention of Money Laundering and Terrorist Financing Policy

Compliance Department, call the Mota-Engil Compliance Helpline or the Legal Department. Concerns should be reported by following the Mota-Engil Ethics Line, provided in our Code of Ethics and Business Conduct. A copy of the Code of Ethics and Business Conduct is available on the Group's website.

- 15.2 Any person who becomes aware, within the scope of his/her professional activity, of a possible violation of this Policy should immediately report it through the Mota-Engil Ethics Line.
- 15.3 It is important that any employee reports to the Mota-Engil Ethics Line, the Mota-Engil Compliance Helpline or the Legal Department, as soon as possible, if he or she is offered a bribe by a third party, is invited to make a bribe, suspects or has sufficient reason to suspect that certain funds or other assets, regardless of the amount or value involved, come from criminal activities or are related to the financing of terrorism or if he or she believes that he or she is the victim of some type of illegal activity.
- 15.4 Employees, who refuse to accept or offer any bribe, to participate in money laundering or terrorist financing transactions, or those who raise concerns or report wrongdoing by others, are sometimes concerned about possible repercussions. We want to encourage reporting and support anyone raising genuine concerns in good faith under this policy, even if it is ultimately concluded that they were mistaken. However, those who knowingly or in good faith make false reports, or those who fail to report wrongdoing or suspicions of which they are aware, may be subject to disciplinary action.
- 15.5 We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to participate in acts of corruption, bribery, money laundering or terrorist financing, or for reporting, in an act of good faith, their suspicions of any actual or potential bribery situation or any other corrupt situation that has occurred or may occur in the future.
- 15.6 If you believe you have been the victim of any such treatment, you should report the matter through the Mota-Engil Ethics Line, and any acts of retaliation, namely, but not exclusively, intimidation, discrimination, disciplinary actions, withholding or suspension of salary payments, are expressly prohibited.
- 15.7 A breach of trust or an act of retaliation, against any employee who has reported a concern or supported the investigation process, will also be treated as a breach of this policy and of the Group's Code of Ethics and Business Conduct.
- 15.8 Employees may also follow the instructions set out in the Whistleblowing and Non-Retaliation Policy, and, in case of whistleblowing, benefit from the whistleblower protection scheme (e.g. in Portugal by Law no. 93/2021 of 20 December), provided that the conditions on which such protection depends are met.

## 16. CONSEQUENCES OF VIOLATION

- 16.1 Giving, offering or receiving a bribe or kickback, engaging in acts of corruption, money laundering, terrorist financing, "turning a blind eye" to fail to prevent such activity, breach of this

## Anti-Corruption and Bribery, Prevention of Money Laundering and Terrorist Financing Policy

policy or any applicable law may result in serious consequences, including inter alia the following:

- a) Disciplinary, civil, criminal and misdemeanor liability of the employee;
- b) Civil, criminal and misdemeanour liability of any of the Group Companies;
- c) Reputational damage to the Group, which may translate into a negative opinion from competitors and the general public and, as a result, be at a competitive disadvantage;
- d) Loss of business.

16.2 Employees cannot avoid being held responsible for "turning a blind eye" when circumstances indicate a possible breach of Group policy. If any employee has doubts or questions about whether his or her conduct is correct under this policy, that a breach of this policy is occurring or will occur, he or she should consult his or her line manager, the Compliance Department or ask the Mota-Engil Compliance Helpline.

16.3 The Group's relationships with its shareholders, joint venture partners, auditors, creditors, suppliers and customers may be adversely affected by breaches of this policy.

### 17. TRAINING AND COMMUNICATION

17.1 The Group has an ongoing training program in order to provide employees with the means to understand this policy and strategy with the purpose of implementing it.

17.2 Our zero-tolerance approach to bribery and corruption, money laundering and terrorism financing must be communicated to all third parties/counterparties with whom the Group company has business relations.

## ANNEX 1 – DEFINITIONS

1.1 **“Sanctioning Authority”** means:

- a) The European Union;
- b) The United Nations;
- c) Countries with jurisdiction over the Group activities (USA, UK, France etc.) or
- d) The government of a country where the Group operates.

1.2 **“Adverse Media”** means negative press releases reported in public sources of information regarding investigations, prosecutions or court decisions related to cases of corruption, bribery, financial crimes, organised crime, terrorism, narcotraffic or other crimes.

1.3 **“Employees”** (and the terms “we”, “us” and “our”) means all of us working at all levels and grades within our Group, including officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries, branches or representational offices as well as their officers, directors and employees, wherever located.

1.4 **“Kickbacks”** are payments made in return for providing a business favor or advantage.

1.5 **“Director”** means an employee who leads or supervises a specific area, program or project of a Group company. The Director generally reports to the executive body of each company (Ex: COMEX).

1.6 **“Sanctioned Entity”** means an entity:

- a) Located in, created under the legislation of, or held or controlled (directly or indirectly) by, or acting on behalf of, a party located in or organised under the legislation of a country or territory subject to sanctions;
- b) Contained in, or held or controlled by a party contained in, or acting on behalf of a part contained in any List of Sanctions; or
- c) Subject to sanctions of any nature.

1.7 **“Enhanced Due Diligence”** means the in-depth investigation process which gathers detailed integrity data and the advanced checking of background information on a given entity.

1.8 **“State-owned enterprises”** are enterprises where a government authority or state has significant control, through a majority stake, or significant minority ownership. Ownership may be direct or indirect but it is generally understood when it is greater than 10% of the enterprise ownership.

1.9 **“Public official”** is broadly defined and means:

- a) Any person involved in the performance of public duties in a government entity. It includes any

elected official, appointed, or employed by a governmental entity, at any level, including national or local entities. It also includes members of legislative, administrative and judicial bodies, as well as lower-level employees of government entities, such as office workers;

- b) Any employee or employee of governmental or state-controlled entities, including state entities operating in the commercial sector, such as employees of state-owned companies;
- c) Any employee or employee of an international public organization (such as the United Nations, the World Bank or the International Monetary Fund);
- d) Any person acting in an official position for a government, governmental entity or state-owned company (for example, someone who has been given authority by a government entity to assume official responsibilities);
- e) Any political party, employee of a political party or candidate for political office; and
- f) The use of the term "public official" must also include family members, up to the third degree of consanguinity or equivalent affective relationship, of that public official.

1.10 "**Group**" means all branches, subsidiaries, or representational offices, direct or indirectly, total or partially, held or controlled by Mota-Engil SGPS, S.A.

1.11 "**List of Approved Counterparties**" means the list of approved entities for carrying out business with the Group.

1.12 "**List of Blocked Counterparties**" means the list of unapproved entities for carrying out business with the Group.

1.13 "**List of Sanctions**" means a list of sanctioned persons issued by a Sanctioning Authority.

1.14 "**Gifts and hospitalities**" include meals, entertainment, travels, and marketing items, such as pens, hats, or shirts accepted by the employees or offered to third parties.

1.15 "**Facilitation payments**" or "**grease payments**" are usually small payments or gifts made to secure or speed up routine non-discretionary administrative actions usually performed by lower-level public officials.

1.16 "**Private individual**" means any third party who is not a public official.

1.17 "**Politically Exposed Person or PEP**" is an individual who holds important public functions, a relative or an associate known of that person. Some examples include heads of state, political leaders, government officials, court clerks and military personnel, senior management of state companies and representatives of political parties. A PEP usually represents a higher risk of a potential involvement in bribery and corruption due to the position they occupy and the influence they may have. The relatives or associates known of a PEP include family members (including relations by marriage and by blood), close associates (including associates of a professional and social nature) and relevant members of the same association (including political parties, civil organisations and unions).

1.18 "**Registration of PEP**" means the list of Politically Exposed Persons identified during the checking of background information through screening and with which a company of the Group carries out transactions.

1.19 **"Sanctions"** means trade, economic or financial sanctions, legislation, regulations, embargoes, or restrictive measures imposed, administrated, or applied by any Sanctioning Authority.

1.20 **"Offer Registration System"** means the computer tool managed by the Compliance Department for the registration and approval of offers and hospitalities.

1.21 **"Bribe"** is an inducement or reward offered, promised, or provided in order to gain an illicit commercial, contractual, regulatory or personal advantage.

1.22 **"Line Manager"** means an employee who directly manages/coordinates other employees and operations, while reporting to a higher-ranking manager (Director).

1.23 **"Third party" or "Counterparty"** means any individual, organization, corporation, partnership, company, association, trust, or other entity, which is not an affiliated party, that an employee comes into contact with during the course of his/her work for the Group. For the purposes of this policy, this definition includes, without limitation, actual and potential clients, customers, suppliers, distributors, offset partners, business contacts, consultants, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians, and political parties.

## ANNEX 2 - POSTS AND RESPONSIBILITIES

- 1.1 **“Compliance Department”** means the market department responsible for administering the compliance program locally or the region's Compliance Department if this function does not exist in the market.
- 1.2 **“Corporate Compliance Department”** means corporate management under the guidance of the Group's Executive Committee and with independent reporting to the Board of Directors, exercising, namely, the following functions:
- a) “Monitor the correctness, compliance and homogeneity of the policies and procedures promoted by Mota-Engil SGPS, considering its degree of adaptation to the respective markets;
  - b) Promote Compliance processes and procedures within the Group, implementing transversal guidelines;
  - c) Analyze the communication and compliance process of Mota-Engil's Code of Ethics and Business Conduct and its Anti-Corruption and Bribery Policy, Prevention of Money Laundering and Financing of Terrorism;
  - d) Ensure the monitoring and implementation of measures and recommendations within the scope of Compliance activity;
  - e) Foster an environment and culture of compliance with regulatory frameworks and standards related to principles and values;
  - f) Ensure the monitoring of the results of inspections or inspections by regulatory and other entities;
  - g) Provide, on request, third party assessment reports (“screening tool” and “enhanced due diligence”).
- 1.3 **“Initiating Department”** is the department which initiates a business relationship with the counterparty. It includes the Business Development Department, the Commercial Department, the Purchase Department or any other department of the area of jurisdiction in question. The Initiating Department is responsible for carrying out a check of the background information regarding the counterparty so as to identify and verify each new counterparty. Where applicable, the Initiating Department must request the Person Responsible for Compliance in the company or, in their absence, the Compliance Department of the region to issue the screening tool report.
- 1.4 **“Legal Department”** means a department under the guidance of each region executive board that:
- a) Provides support for the commercial function with the respective legal support during negotiations and development of strategic partnerships, during the negotiation and implementation of transactions, as well as on finance operations or any other matters which involve major risks and obligations;
  - b) Formulates legal opinions and analyses on all contracts or documentation which are binding to the region; and
  - c) Analyzes contractual risks before bid submission and supports contract management stage following contracts awarding.
- 1.5 **“Shared Services Center” or “SSC”** means the entity or department (s) responsible for a Group company, for performing specific administrative support tasks, such as reporting, accounting, taxation, finance, and human resources.