

MOTA-ENGIL INTEGRITY AND COMPLIANCE PROGRAM

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“Tone from the Top”



Mota-Engil’s integrity path and consciousness of the company's role in improving the conditions of the communities where it operates, lasts since the incorporation for more than the 76 years ago.

Therefore, being aware of its role in society, the Group has been continuously developing its Integrity and Compliance Program¹, supported in the Mota-Engil's Code of Ethics and Business Conduct, in the internal cross-cutting Policies and Procedures, a strengthened governance model and a program of continuous improvement and training/awareness covering the Group and all its stakeholders.

This Program challenges us all to adhere to integrity and sustainable behaviours in full compliance with its internal regulations and with the most demanding legal and ethical framework in each market where we operate.

The Integrity and Ethics challenge is even more demanding because the Group operates in multiple businesses, in multiple geographies and cultures, and with a large number of employees, partners, suppliers, public and private customers, shareholders and other stakeholders.

In short, we must comply with the laws, rules, and regulations, but also act with a high sense of responsibility and business ethics in order to continue writing the Group's success story, always supported by values of integrity, social responsibility, and sustainability.

These values must guide the our individual daily conduct, so that in this joint commitment we can do justice to the motto "We are all responsible for Integrity and Compliance!"



Carlos Mota Santos
*Chairman of the Board
of Directors and CEO*

¹ Designation of Mota-Engil Group's Regulatory Compliance Program, in compliance with the obligations established by the Portuguese Decree-Law no. 109-E/2021

Mota-Engil Ethics Commitment

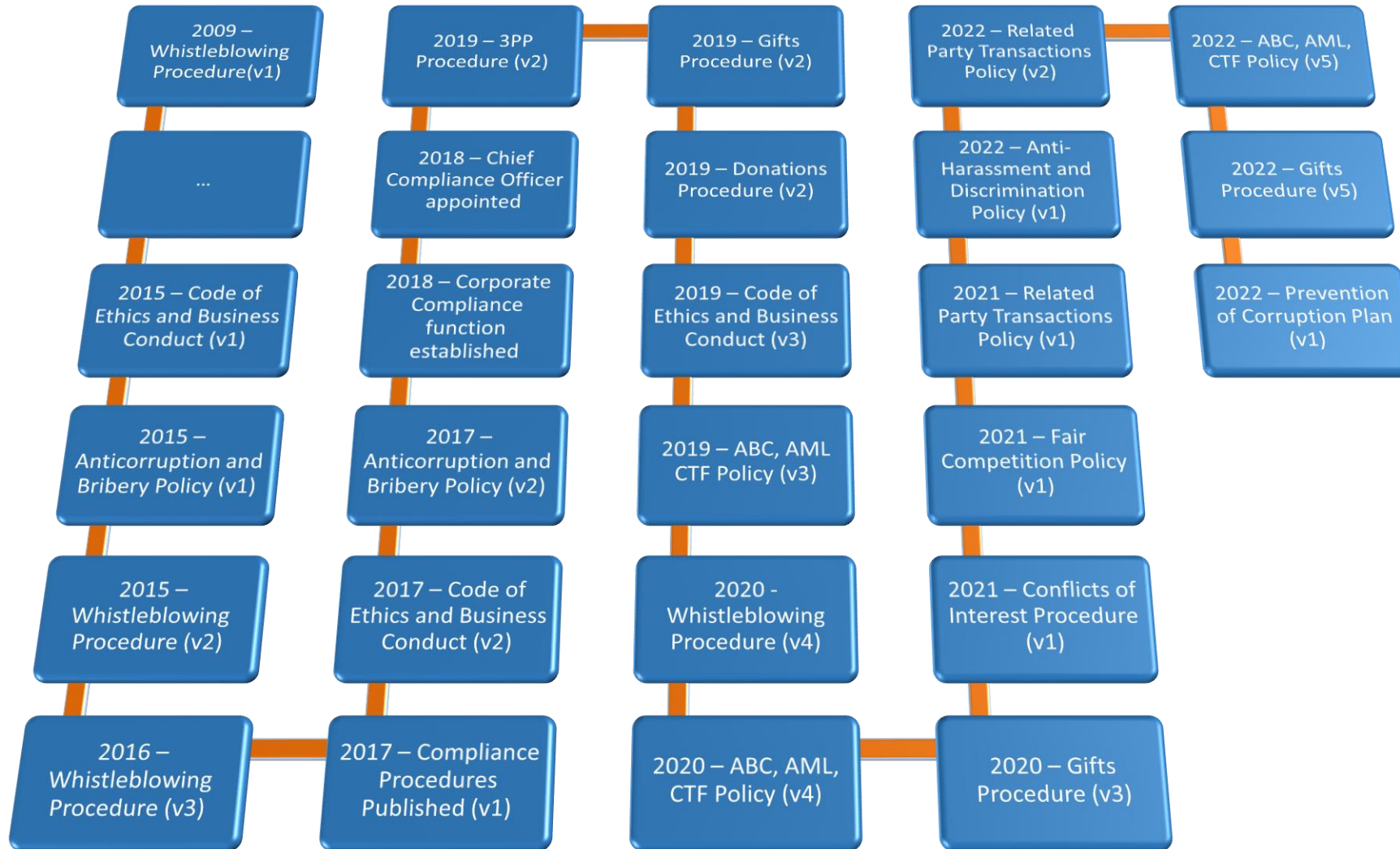


The Group's Code of Ethics and Business Conduct sets out Mota-Engil's core values, which are based on our business ethics and our commitment to integrity.

This is the culture of Mota-Engil Group that we promote every day:

- ✓ Ethical behaviors in all our actions;
- ✓ Exemplary conduct, complying with the laws in all countries where we operate and always faithful to the internal rules of the Group and our companies;
- ✓ An attitude of respect and recognition for different ways of working, as well as lifestyle and cultural differences;
- ✓ Environmental protection and support to local communities.

Program Timeline



Program Objectives



Integrity and Compliance Program Objectives

- ✔ Comply with the obligations established by legal diplomas, rules and regulations;
- ✔ Prevent financial and reputational damage to Mota-Engil;
- ✔ Identify problems in advance;
- ✔ Detect illegal acts in other organizations;
- ✔ Fortify company's reputation;
- ✔ Enhance employee awareness;
- ✔ Get higher trust from Mota-Engil Stakeholders.

Compliance as a Competitive Advantage



The Value of Compliance

- ✓ Beyond financial penalties, a compliance failure can wreak havoc on an organization's reputation and customer relationships and negatively impact growth and profitability targets for the foreseeable future;
- ✓ Compliance is a necessary business obligation and its importance – and complexity – will only continue to grow;
- ✓ Our job is to mitigate the risk to the organization, but not in a way that hampers the organization's ability to function as intended, be innovative and make money;
- ✓ Risk is rooted in behavior, that's why alignment with the business is so critical to cultivate a culture of compliance built around ethical behavior. Doing this well, makes the business stronger and can become a distinct competitive advantage.

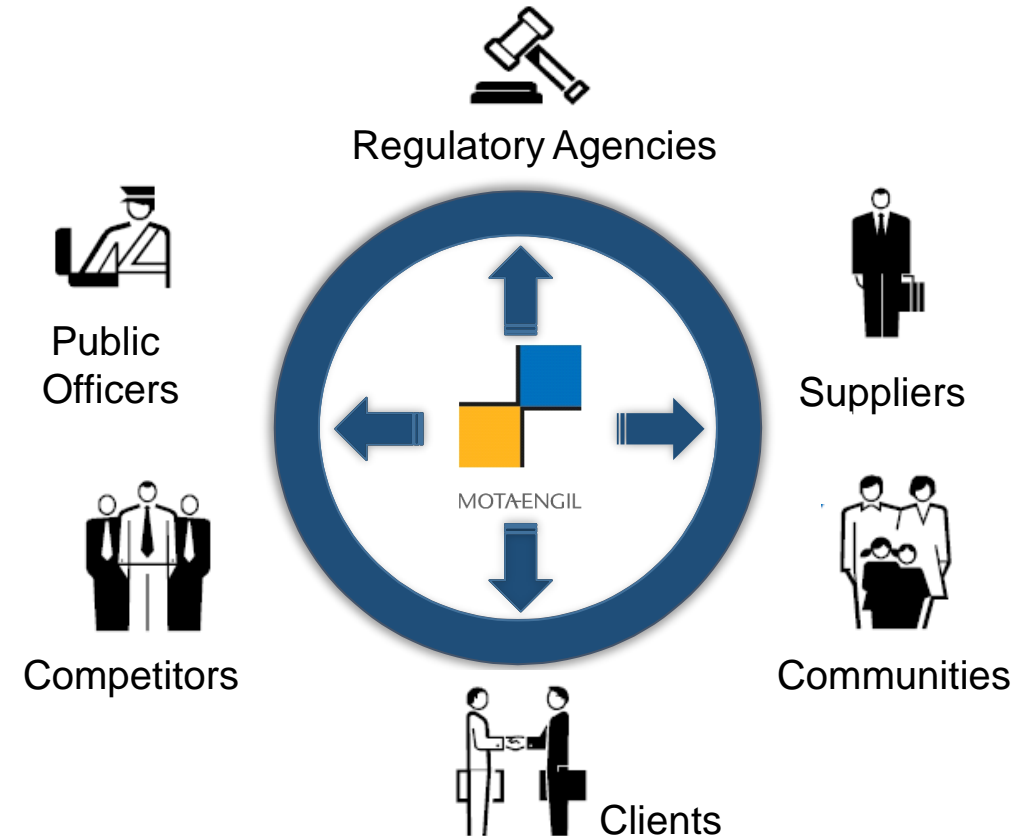
A Risk Focused Global Program



Compliance Risk Prevention Plan²

- ✓ The Risk Prevention Plan (RPP) is designed and for continuous improvement based on a risk approach by identifying, classifying, preventing and mitigating the most critical risks that the organization is exposed to;
- ✓ The Risk Management Process considers the probability of occurrence and the foreseeable impact of each situation, as well as the different activities and location of the organization;
- ✓ The RPP considers the complexity of the relations with interested parties and how different stakeholders imply different risks.

Relations with Interested Parties



² This includes risks of corruption and related infractions.

A Risk Focused Global Program



Compliance Risk Prevention Plan Risks Evaluated and Addressed



Corruption and Related Infractions

- ✓ Gifts and hospitalities;
- ✓ Donations and sponsorships;
- ✓ Cash payments;
- ✓ Business relationships with third parties;
- ✓ Conflict of Interest



Anti-Competitive Practices

- ✓ Share of information with competitors;
- ✓ Participation in industry association meetings;
- ✓ Relationship and agreements with competitors, clients or suppliers;
- ✓ Collusion risk with competitors.



Reporting Misconduct

- ✓ Effective and trusted mechanism;
- ✓ Fear of retaliation;
- ✓ Complaint-handling process;
- ✓ Process timely completion.



Money Laundering and Terrorism Financing

- ✓ Cash payments;
- ✓ Donations and sponsorships;
- ✓ Business relationships with third parties;
- ✓ High-risk transactions.

A Risk Focused Global Program



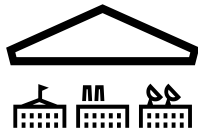
Compliance Risk Prevention Plan Other Considerations



**Privacy and Data
Protection**



**Harassment
and Discrimination**



Tone at the Top



**Labour Relationships
and Recruitment**

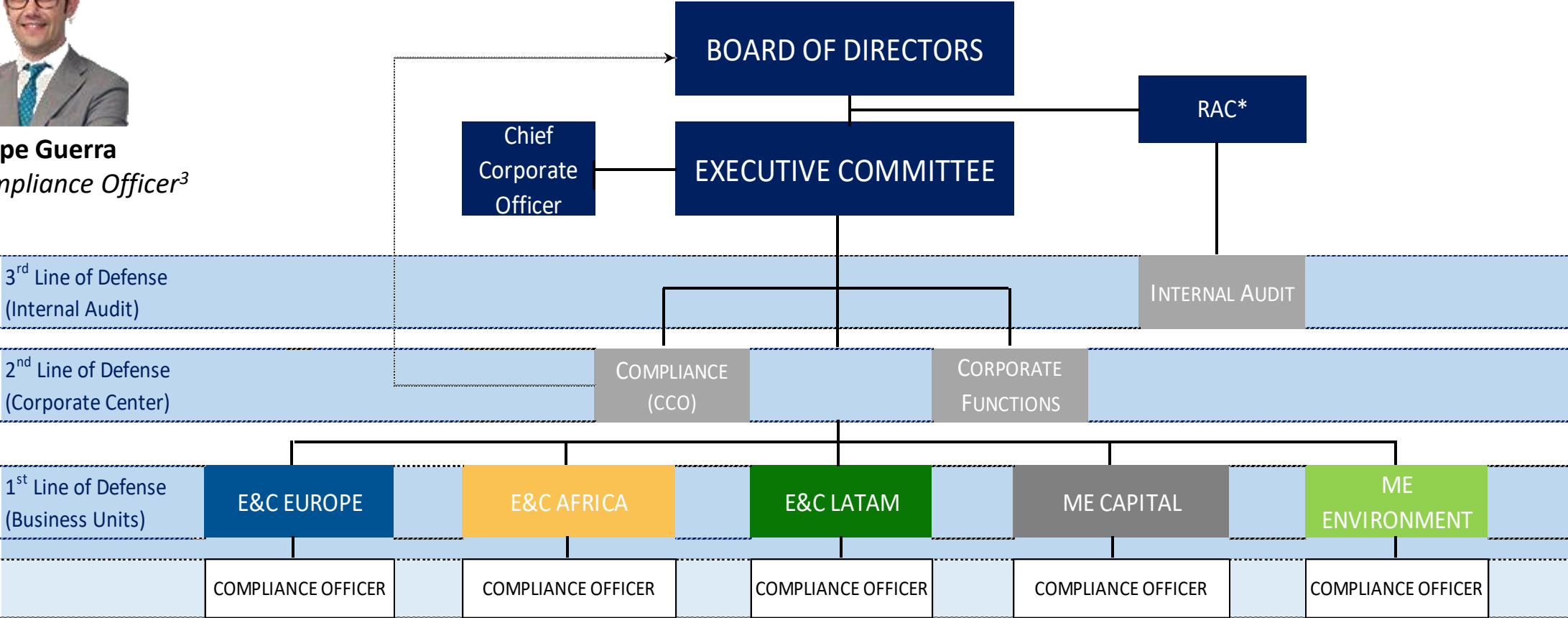


**Aspects related with Fraud
and Conflict of Interests**



**Customs
and Tax Legislation**

Compliance Organization and Governance Model



³ Responsible for Regulatory Compliance appointed by the Mota-Engil Group, in compliance with the obligations established by Decree-Law 109-E/2021

*Risk and Internal Audit Committee



Mota-Engil Group General Internal Standards



Integrity and Compliance Program

Compliance Code, Policies and Procedures

- A. Code of Ethics and Business Conduct;
- B. Anti-Corruption and Bribery, Anti-Money Laundering and Counter Terrorism Financing Policy;
- C. Fair Competition Policy;
- D. Related Party Transactions Policy;
- E. Anti-Harassment and Discrimination Policy;
- F. Whistleblowing Procedure;
- G. Group Compliance Procedures:
 - ✓ Third Party Procedure;
 - ✓ Gifts and Hospitalities Procedure;
 - ✓ Corporate Social Responsibility and Donations Procedure;
 - ✓ Cash Procedure;
 - ✓ Conflicts of Interest Procedure.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

A. Code of Ethics and Business Conduct

- ✓ The Mota-Engil Code of Ethics and Business Conduct provides an overview of the Company's fundamental business values and applies to every member of Company staff, directors, consultants, contractors, and subcontractors, and also applies to Company subsidiaries worldwide;
- ✓ The Code summarizes some of the most important Company principles and policies and should be used in conjunction with local laws and regulations in evaluating behavior;
- ✓ It is mandatory all employees review the Code as they will be expected to understand and comply with the entire policy;
- ✓ Mota-Engil's Code of Ethics and Business Conduct was last updated on 7th October 2019.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

B. ABC, AML and CTF Policy

- ✔ Mota-Engil has 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;
- ✔ Mota-Engil prohibits giving anything of value to public officials, either directly or indirectly (e.g. via third parties or family members), including “facilitation” or “grease” payments;
- ✔ Mota-Engil also prohibits receiving bribes in any form, and employees must report any bribery attempts or receipt of bribes;
- ✔ Mota-Engil’s ABC, AML and CTF Policy was last updated and approved in December 2022.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

C. Fair Competition Policy

- ✔ Mota-Engil has adopted a zero-tolerance policy towards Anti-Competitive Practices and prohibits such acts in any form, whether directly or through third parties, anywhere in the world;
- ✔ Mota-Engil prohibits any engagement in cartel and other collusive practices, including the involvement in any behavior that causes or appears to cause a restriction or limitation of competition;
- ✔ It is also prohibited to establish agreements with other companies not to hire certain candidates or to coordinate compensation policies, as well as using participation in industry or trade association events and related contacts for anti-competitive purposes;
- ✔ Mota-Engil's Fair Competition Policy was approved on 7th June 2021.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

D. Related Party transactions Policy

- ✓ A related party transaction is defined as a transaction other than a transaction in the ordinary course of business between the Group and a Related Party;
- ✓ Mota-Engil is aware that transactions with Related Parties can harm companies and their shareholders, as they can provide the Related Party with the opportunity to appropriate a portion of the value of a company;
- ✓ In any transaction with a Related Party, a series of procedural issues must be considered as a necessary safeguard for the adequate protection of the interests of companies and shareholders who are not Related Parties, including minority shareholders.
- ✓ Mota-Engil's Related Party Transactions Policy was last updated approved in December 2022.

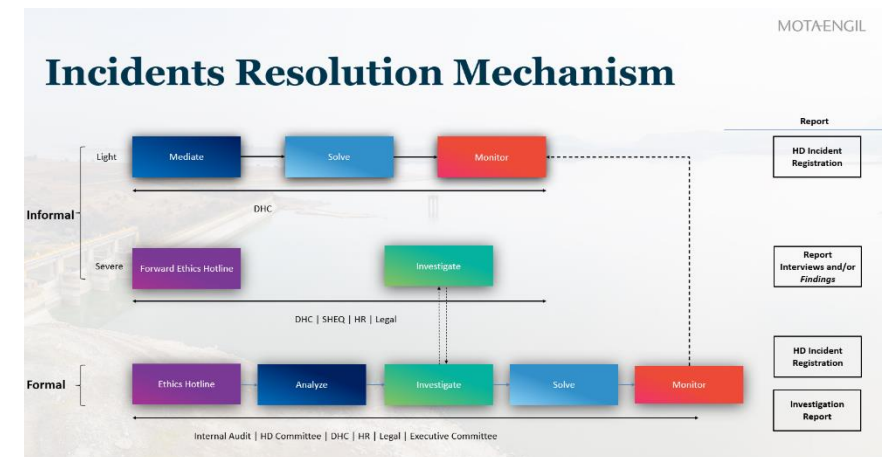
Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

E. Anti-Harassment and Discrimination Policy

- ✓ Mota-Engil Group is committed to fostering a workplace free of harassment, discrimination and intimidation, where all employees can work together with openness, trust and respect for differences ;
- ✓ All forms of harassment and discrimination may constitute misconduct, providing a basis for disciplinary action, up to and including termination of employment;
- ✓ The Mota-Engil Group, through the **Incidents Resolution Mechanism (IRM)** provides informal and formal means for employees to have their concerns and allegations addressed;

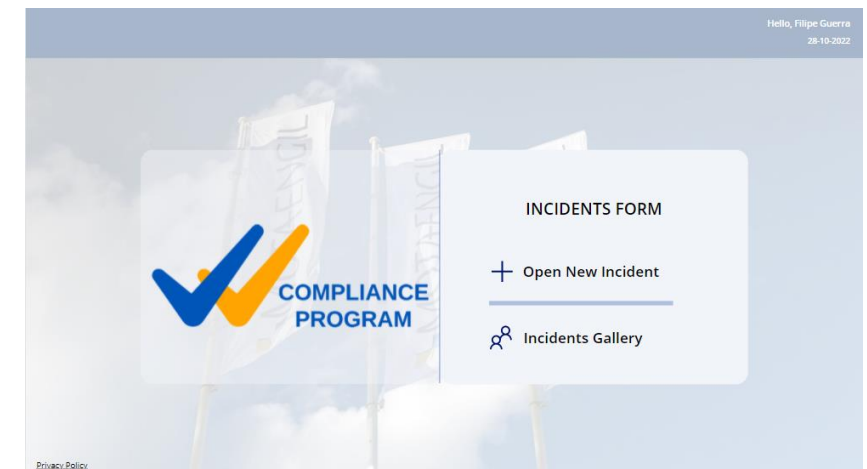




Compliance Code, Policies and Procedures

E. Anti-Harassment and Discrimination Policy

- ✓ The **Discrimination and Harassment Counsellor (DHC)** function was created to provide means of assistance to enable the victim of discrimination and/or harassment to communicate with the offending person in an open, honest and safe manner.
- ✓ The **Harassment and Discrimination Committee** was also set up to deal with all complaints received through the **Formal Complaints Mechanism** which is operated by the Group's whistleblowing channel management team.
- ✓ The reporting and management of cases through the **Informal Complaints Mechanism** is done on a platform created for this purpose.
- ✓ This policy was approved in December 2021.



Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

F. Whistleblowing Procedure

- ✓ The whistleblowing system is available for use on a voluntary basis;
- ✓ Whistleblowers may report anonymously. In the cases that the whistleblower chooses to reveal his or her identity in order to speed up the process of the investigation, Mota-Engil will ensure that the whistleblower identity will remain confidential;
- ✓ Mota-Engil will not penalize or discriminate against an employee who has used the whistleblowing system to report a genuine concern regarding wrongdoing raised in good faith;
- ✓ Mota-Engil's Whistleblowing Procedure was last updated on 22nd June 2020.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

G.1 Third Party Procedure

- ✓ Mota-Engil expects that all 3P with whom it carries out business act with integrity and in compliance with the applicable laws.

- ✓ The commencement of a business relation with a 3P is preceded by a due diligence and a risk assessment process, which includes the following actions:
 - 3P Due-Diligence Questionnaire
 - Risk Assessment
 - Risk Rating
 - Screening/Due diligence
 - Approval Workflow
 - Enhanced Due diligence (where applicable)
 - Risk Mitigating Measures (where applicable)

- ✓ Mota-Engil's Third Party Procedure was last updated on 23rd May 2019.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

G.1 Third Party Procedure | 3P Management Platform and Screening Tools

SECURIMATE platform supports Mota-Engil's 3Ps Full Process

The screenshot shows the Securimate platform interface for Third Party Management. The navigation menu includes Dashboard, Third Party Management, Case Management, Analytics, Settings, and Support. The main content area displays a table of due diligence reviews with columns for Record #, Information Source, Case Type, Stage, Requester, and User Location.

Record #	Information Source	Case Type	Stage	Requester	User Location
MGEUM-01023-6	3P Monitor (2019-04-11)	3P Monitor	Review Completed	Filipe Guerra Compliance Corporate	Malawi
MGEU-1005	Due Diligence Questionnaire - Others (2019-04-11)	Open Source Investigation	Qualification	Andrew Rincon	Paraguay
MGEU-1004	Due Diligence Questionnaire - Others (2019-03-22)		Qualification	Andrew Rincon	Poland
MGEU-1003	Due Diligence Questionnaire - Clients (2019-04-03)		Qualification	Jeremy Lowe	Brasil
MGEU-1002	Due Diligence Questionnaire - Others (2019-03-13)		Case Closed	Jeremy Lowe	Dominican Rep.
MGEU-1001	Due Diligence Questionnaire - Others (2019-03-06)		Qualification	Filipe Guerra Compliance Corporate	Argentina

Main Features:

- ✓ 3P Due Diligence Questionnaires
- ✓ 3P Risk Rating
- ✓ Screening and remediation
- ✓ Ongoing monitoring
- ✓ Order and store Due Diligence investigations on 3Ps
- ✓ Host 3Ps training
- ✓ Analytics
- ✓ Auditable log of all user activity



Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

G.1 Third Party Procedure | 3P Management Platform and Screening Tools

DOW JONES | FACTIVA - screening tools for conducting 2nd level enhanced Due Diligence



Main Features:

- ✓ Screening on companies and individuals
- ✓ Enhanced Adverse Media Screening
- ✓ Ultimate Beneficial Owners (UBOs) identifier
- ✓ Real time alerts on selected entities

Mota-Engil Group General Internal Standards

Compliance Code, Policies and Procedures

G.2 Gifts and Hospitalities Procedure



- ✔ Mota-Engil permits the giving and accepting of gifts of nominal or token value, and reasonable hospitality and entertainment of Company clients and third parties;
- ✔ Employees should never accept gifts or hospitalities from counterparties or individuals dealing with the Company unless they are customary and commonly accepted business courtesies, and given without any implication of influence over business decisions;
- ✔ All gifts must be registered using the **Gifts and Hospitalities Register form**
- ✔ Mota-Engil's Gifts and Hospitalities Procedure was last updated and approved on December 2022.



Hi, Maria. When you submit this form, the owner will see your name and email address.

* Required

1. ME Company *
Please type SAP number with 4 digits

Number must be between 1000 - 9999

2. Employee Line Manager *
Please type your Line Manager's e-mail

Enter your answer

3. Type of Third Party Entity associated with the Gift *



Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

G.3 Corporate Social Responsibility and Donations Procedure

- ✓ Charitable contributions and sponsorship of public interest activities of recognized charities and non-profit organizations are allowed, so long as such support is not used to reward the recipient for present, past or future use or support of Mota-Engil projects or to result in a business advantage;
- ✓ Every effort must be made to ensure that donations are not being used as an improperly by a public official or persons affiliated with public officials;
- ✓ Mota-Engil's Corporate Social Responsibility and Donations Procedure was last updated on 29th July 2019.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

G.4 Cash Procedure

- ✓ The payment of expenses using petty cash fund should be exceptional and related with the Company business activity;
- ✓ The maximum amount which may be claimed in respect of any item through the petty cash system is EUR 150. The payment of donations, sponsorships and any consultant fees using petty cash is prohibited;
- ✓ Mota-Engil's Cash Procedure was approved on 5th July 2017.

Mota-Engil Group General Internal Standards



Compliance Code, Policies and Procedures

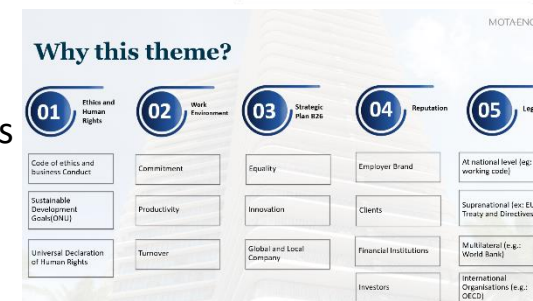
G.5 Conflicts of Interest Procedure

- ✓ Mota-Engil employees should avoid ethical, legal, financial, personal relationships or other conflicts of interest, and ensure that their activities and interests do not conflict with their obligations to the Group;
- ✓ We understand that avoiding a conflict of interest may not always be possible or practical. The required action for an employee who does not or cannot avoid a conflict of interest is to disclose it;
- ✓ Disclosure must take place as soon as the employee identifies that there may be a conflict of interest and, whenever possible, before the employee engages in the conduct in question;
- ✓ Mota-Engil's Conflicts of Interest Procedure was approved on 9th February 2021.

Training and Communication



- ✓ Anti-Corruption Compliance Training for Mota-Engil Africa – Several in-room training actions given by Skadden (UK) LLP and completed during last quarter 2015 in different countries (Portugal, Malawi, Angola, Mozambique and South Africa).
- ✓ eLearning Compliance Program Mota-Engil – Training supported on Mota-Engil’s LMS platform (SuccessFactors) and 2800 employees completed training (82% of total target);
- ✓ Awareness Actions about the New 3P Procedure and training in the 3P Assessment platform – Securimate. More than 40 remote sessions held from June 2019 to June 2020, with the participation of more than 150 Group employees;
- ✓ Training session on Securimate platform which supports the Third Party Full Process, held on 18th Sep’19 and attended by 88 System users;
- ✓ Compliance Session 2019 (24th May’19) – In-room and remote training to #136 Group Top Managers given by Skadden (UK) LLP;
- ✓ Other training actions performed in 2019 and 2020, organized locally by the Business Units in Latin America (Mexico, Peru and Brazil) and Africa (Uganda).
- ✓ Fair Competition Session (21 September 2021) - Training targeted at risk groups
- ✓ Several seminars were also held in 2022 with the participation of the Discrimination and Harassment Counsellors of the various Group companies



Training and Communication



Internal Portal | ON.ME

ON.ME > Início > O Nosso Grupo > ME SGPS > Centro Corporativo > Compliance



A Mota-Engil depende do seu bom nome e reputação para continuar a escrever a história empresarial de sucesso de que todos nos orgulhamos e que é produto da dedicação e do trabalho árduo de todos nós.

Mota-Engil confia en su buen nombre y reputación para continuar escribiendo la historia de éxito de la que todos estamos orgullosos y que es el producto de nuestra dedicación y arduo trabajo.

Mota-Engil depends on its good name and reputation to continue writing the success story that we are all proud of and that is a product of the dedication and hard work of all of us.

Juntos, é nossa responsabilidade preservar e melhorar esta reputação. O nosso objetivo não consiste apenas em cumprir as leis, regras e regulamentos aplicáveis ao nosso negócio, também trabalhamos para cumprir padrões elevados de conduta empresarial.

Juntos, es nuestra responsabilidad preservar y mejorar esta reputación. Nuestro objetivo no es solo cumplir con las leyes, normas y reglamentos. También trabajamos y debemos hacerlo para cumplir con altos estándares de ética empresarial.

Together, it is our responsibility to preserve and enhance this reputation. Our goal is not just to comply with laws, rules and regulations; we also work and must do it to meet high standards of business ethics.

Public website

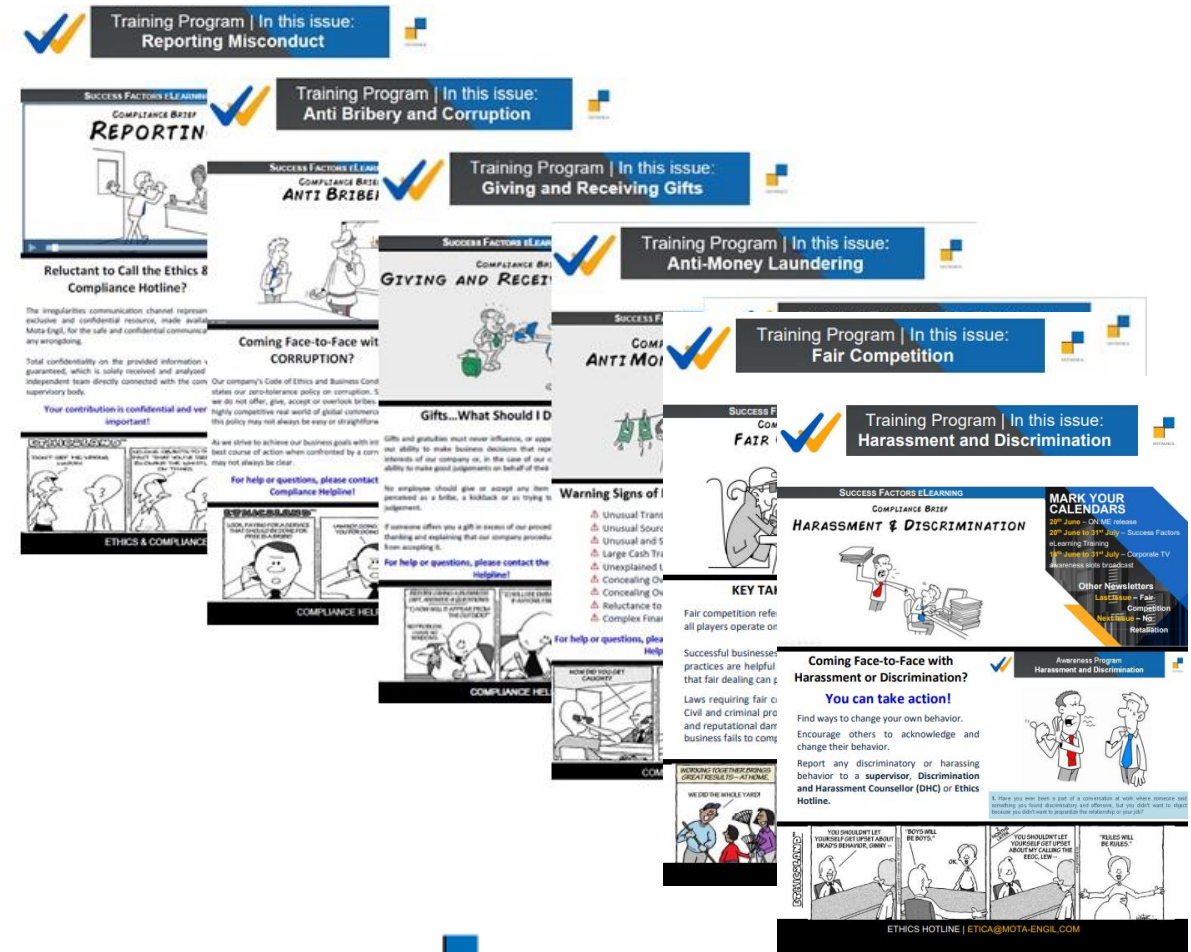


Training and Communication



✓ In 2020 and 2021 we recorded 15,000 hours approx. of certified training performed by our employees and third parties personnel on integrity and compliance topics.

Year	Compliance Training Topic	Calendar	Current Status
2020	Data Privacy & Security	From Feb to Apr 2020	Finished
	Reporting Miscunduct	From May to Jun 2020	Finished
	Antibribery and Corruption	From Jul to Aug 2020	Finished
	Giving and Receiving Gifts	From Sep to Dec 2020	Finished
2021	Anti Money Laundering	1Q 2021	Finished
	Privacy & Confidential Information	1Q 2021	Finished
	Conflicts of Interest	2Q 2021	Finished
	Fair Competition	4Q 2021	Finished
2022	Creating Strong Passwords	2Q 2022	Finished
	Harassment & Discrimination	2Q 2022	Finished
	Phishing	2Q 2022	Finished
	Social Media - Maintaining Security	4Q 2022	Finished
2023	Avoiding Retaliation	1Q 2023	Scheduled
	Prevention of Corruption and Related Infractions	2Q 2023	To Schedule
	Reporting Misconduct	2Q 2023	To Schedule
	Code of Ethics and Business Conduct	3Q 2023	To Schedule



Preventing and detecting

- ✔ Data driven operating model, using data in monitoring the Program effectiveness;
- ✔ Robust automated monitoring was designed to provide ongoing surveillance, review, and analysis of transactions that may rise any potential integrity concerns;
- ✔ Sampling testing focus on the effectiveness of the compliance controls and adherence to Group General Internal Standards.



Preventing and detecting



- ✓ We have established incentives for compliance and disincentives for non-compliance, throughout a comprehensive variable compensation system and clear disciplinary measures in place;
- ✓ We conduct surveys on our employees to gauge the compliance culture;
- ✓ The Third Line of Defense: Internal Audit sets periodic audits to ensure that controls are functioning well, to understand what is working and what needs enhancement;
- ✓ Independent testing is periodically performed to evaluate our Integrity and Compliance Program maturity and spot enhancement opportunities to increase the effectiveness of the organization's program.

Investigation of Misconduct and Remediation



- ✓ Mota-Engil sustains a well-functioning mechanism for the timely and thorough investigations of any allegations or suspicions of misconduct by the company, its employees, or third parties engaged;
- ✓ The investigations are properly scoped, objective, independent and conducted by qualified personnel ensuring that is appropriately documented, including any disciplinary or remediation measures taken;
- ✓ Investigations, audit findings and remediation progress are reported to the Audit, Investment and Risk independent committee on a regular basis.

Tone from the Top



Safeguarding integrity at work and in business is more than a legal obligation, it is an ethical obligation to ensure respect for each employee and each partner of our companies. Only on this basis can the trust and safety that enable the economic and social sustainability of any company be seen.

Thus, it is the responsibility of Mota-Engil management to ensure that the rules included in the Code of Ethics and Business Conduct and in the Anti-Corruption and Bribery, Prevention of Money Laundering and Terrorist Financing Policy, are up to date. But it is also crucial to ensure that all these rules and practices are known to all business leaders and all employees and that we have agile, easy and safe whistleblowing or general use channels.

This document identifies the path built by Mota-Engil in the definition and revision of codes and manuals, in the training provided in the most diverse points and levels of the Group and in the institutionalization of those channels.

The Integrity and Compliance Program is a project in continuous review and improvement, in a permanent construction that can never be completed, to the extent and whenever our business takes on new formats, new geographies, new areas and new employees are admitted to Mota-Engil.



Sofia Salgado Pinto
Independent Director

MOTAENGIL
EUROPE

PORTUGAL
SPAIN
POLAND
CZECH REPUBLIC
IRELAND
UNITED KINGDOM

MOTAENGIL
AFRICA

ANGOLA
MOZAMBIQUE
MALAWI
SOUTH AFRICA
CAPE VERDE
ZAMBIA

SÃO TOMÉ
AND PRÍNCIPE
ZIMBABWE
UGANDA
RWANDA
TANZANIA

GUINEA CONAKRY
CAMEROON
IVORY COAST
NIGERIA

MOTAENGIL
LATIN AMERICA

MEXICO
PERU
BRAZIL
COLOMBIA
DOMINICAN
REPUBLIC CHILE

CHILE
PARAGUAY
ARUBA
ARGENTINA

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