

CATALOGUE OF PROHIBITED BEHAVIOURS



1. Introduction.
2. Subject.
3. Scope.
4. Norms applicable to the Catalogue of Behaviours.
5. Catalogue of Prohibited Behaviours.
6. Reporting. Liability in case of non-compliance.

1. INTRODUCTION.

In order to prevent the risk of criminal charges, including the new crime types incorporated with the reforms brought about by both Organic Law 5/2010 of the Penal Code and Organic Law 1/2015 of March 30, Sociedad Ingeniería y Economía del Transporte, S.A. (hereinafter referred to as “Ineco” or “the Company”) has agreed to identify possible risks of criminal charges in each line of business and add to the procedures already in place a set of new protocols, codes and procedures that, along with those already established, will act to prevent criminal offenses from being committed within its organisation. This Catalogue of Prohibited Behaviours has been approved for this very purpose of prevention.

2. SUBJECT.

The following list includes actions or behaviours whose execution is forbidden to both management and general employees of Ineco (hereinafter referred to as "Members") as well as third parties, suppliers and subcontractors that have no internal procedures or codes of conduct equivalent to those implemented within Ineco.

These prohibitions are intended to avoid possible criminal charges against both Ineco and its Members in the course of their professional or work activities.

Consequently, the following behaviours are prohibited even if done in the name and on behalf of Ineco and even if a direct or indirect benefit or profit of any kind is sought for the sake of the Company.

3. SCOPE.

This catalogue of prohibited behaviours is applicable to the following:

- Governing bodies, management, consultation and control bodies, advisory bodies and employees regardless of the contract signed with Ineco. These rules should also be respected by third parties acting on behalf of the Company.
- Third parties, suppliers and subcontractors that are without internal procedures or codes of conduct equivalent to those implemented within Ineco.

It is the responsibility of the aforementioned persons and entities, whatever the function performed within Ineco, to enforce and comply with this Catalogue. No breach thereof shall be tolerated or ignored and no employee reporting any breach thereof may be sanctioned for this reason.

4. NORMS APPLICABLE TO THE CATALOGUE OF BEHAVIOURS.

Ineco's Catalogue of Prohibited Behaviours will be regulated, in addition to the laws applicable at any time, by the provisions of the Company's Code of Conduct, and, if applicable, by specific internal development rules of said Code.

5. CATALOGUE OF PROHIBITED BEHAVIOURS.

This Catalogue of Prohibited Behaviours **is by no means comprehensive**, as there may be other behaviours contrary to current legislation the carrying out of which is equally prohibited. The list will be updated periodically so that Ineco Members will have it available for consultation on the Company's intranet.

In the event that any of the prohibited behaviours included in this catalogue are observed, or any other behaviour not listed therein, but suspected of potentially constituting a risk of criminal charges filed against the perpetrator or Ineco, the Members of the Company should immediately report said risky behaviour to the Compliance Committee through the channels that the company has arranged for this purpose (mainly, via email or post under the terms established by Ineco's Norms of Integrity, transparency and engagement) or may establish for the reporting of suggestions and complaints.

5.1. Behaviours leading to manslaughter and reckless injuries

- Failing to comply with the norms for the prevention of occupational risks established within the Company.
- Failing to meet environmental, workplace and explosive safety standards.

5.2. Behaviours against moral integrity.

- Repeated and serious comments, jokes, affirmations or threats of aggressive, insulting or humiliating content toward subordinates.
- Repeated and seriously degrading comments toward subordinates about the way they dress, their sexual orientation, race, culture or religion.
- Repeated and serious use of abusive, threatening or rude language when addressing subordinates.

- Repeatedly and severely defaming or dishonouring subordinates before their peers or other managers (spreading malicious, injurious or slanderous rumours that detract from their reputation, image or professionalism).
- Repeatedly withholding information from subordinates crucial to the performance of their work or manipulating them to lead them into error in order to accuse them of professional incompetence or ineptitude.
- Repeatedly and seriously preventing subordinates from any decision-making or personal initiative within the framework of their job responsibilities and functions.
- Repeatedly and seriously carrying out the behaviours laid out above before subordinates to get them to leave the Company voluntarily.
- Inducing or inciting other managers on whom a subordinate depends in participating in any of the prohibited behaviours laid out above.
- Failing to comply with Ineco's rules on harassment.

5.3. Behaviours involving the discovery and disclosure of secrets.

- Seizing or recording papers, letters, emails or any other documents or personal effects such as appointment books, mobile phones, laptops, notebooks, handbags, locker room keys or any other work tool or support.
- Ineco's exercising of its control and supervision powers as established by the Company's internal procedures will not be considered as illegal meddling, subject to the legal requirements in force.
- Intercepting or intervening in third party telecommunications in any way (telephones, emails, letters, reports, notes, laptops or any other work instrument or support).
- Using mechanisms or devices to listen to, transmit, record or play sounds, images or any other communication from third parties in order to discover information about them.
- Accessing without authorisation data or computer programs contained in a computer system or part of it with the intention of discovering information or providing it to third parties.

- Seizing, using, changing or modifying sensitive data of workers or their family members from Ineco's databases.
- Disclosing or relinquishing to third parties personal or family data of Ineco Members that may be accessed or discovered in any way.
- Disclosing to third parties, without authorisation by the persons affected, images or audiovisual recordings obtained with their consent in any place beyond the reach of third parties, when the disclosure impairs their privacy.
- Acquiring without authorisation passwords, computer programs or access codes in order to access Ineco's computer system for the purpose of obtaining information or providing it to third parties.
- Failing to comply with Ineco's data confidentiality and protection policies.

5.4. Behaviours involving possible frauds and/or scams.

- Signing and/or allowing anyone to sign any type of contract, agreement or public tender with third parties or with the Public Administration, knowing of the impossibility of fulfilling the obligations assumed for the benefit of Ineco or of a third party.
- Falsifying any data or documentation in order to obtain the signing of a contract or agreement, as well as any type of asset, for the benefit of Ineco or a third party.
- Lying or deceiving about terms and conditions in the provision of a service or the execution of an activity.
- Failing to comply with Ineco's contracting rules and procedures.
- Falsely assuming the power to provide for handling what a piece of movable or immovable property lacks, whether said power was never held or was previously exercised, and alienating, encumbering or leasing it to another, to the detriment of the latter or a third party.
- Providing for handling a piece of movable or immovable property while concealing the existence of any charge on it, or having alienated it as free, applying charges to it or alienating it again before the final transmission to the buyer, to his detriment or that of a third party.

- Granting a simulated contract to the detriment of another.

5.5. Behaviours associated with unfair administration and misappropriation.

- Infringing upon the powers to administer a third party's assets, issued by the law, entrusted by the authorities or assumed via a legal business, while exceeding in the exercise of said powers, thereby causing detriment to the assets being administered.
- Allocating and/or allowing for uses other than intended money or goods received for the benefit of Ineco or a third party.
- Appropriating, for oneself or a third party, money, effects, securities or any other movable property received for the benefit of Ineco or a third party.

5.6. Behaviours associated with frustration of purpose and possible punishable insolvencies.

- Selling, imposing charges on, hiding, handling or donating goods of any kind, whether movable (vehicles, shares, etc.) or immovable (premises, buildings, etc.), belonging to Ineco, even temporarily, without having been properly authorised.
- Delaying, impeding or hindering the effectiveness of a seizure or an executive proceeding or judicial, extrajudicial or administrative charge (whether initiated or foreseeably to be initiated) on a movable or immovable asset belonging to Ineco.
- Falsifying or altering accounting books or any other similar instrument or document to fraudulently obtain a declaration of bankruptcy proceedings.
- Submitting incomplete information on assets or properties belonging to Ineco knowingly and in bad faith before judicial or administrative enforcement proceedings thereby delaying or hindering the satisfaction of creditors.
- Making unauthorised use of assets seized by public authority that would have been deposited.
- Handling Ineco's assets, contracting or generating obligations against its interests and in favour of a creditor, in the event of a situation of economic difficulty for the Company.
- Favouring a creditor in bad faith to the detriment of another (whether public or private) based on previous relations with said creditor.

- Reaching any kind of agreement with a debtor to pay the Company ahead of or to the detriment of another preferential creditor.
- In the event of an imminent insolvency situation, concealing or damaging Ineco assets to prevent them from being included in the insolvency proceedings or having money delivered or transferred without economic justification.
- Falsifying or altering accounting books or any other similar instrument or document to hinder the assessment of a debtor's economic situation.

5.7. Behaviours involving possible alterations of prices in public bids or tenders.

- Offering advantages or benefits (economic or of any other kind) to companies, managers, employees or their relatives participating in bids or tenders to get them to abandon their purpose.
- Threatening or behaving aggressively or violently against other bidders, their employees, managers, workers or relatives participating in public bids or tenders to get them to abandon their purpose.
- Reaching agreements, developing policies or carrying out actions or any other cooperative, complicit or inducive behaviour to alter the closing price of public bids or tenders.
- Falsifying data or documentation or submitting false documentation for bids and tenders for the purpose of being awarded public contracts.
- Failing to comply with Ineco's contracting rules and procedures.

5.8. Behaviours involving perpetrating damages.

- Causing fraudulent damage to the property of others.
- Causing damages to the property of others with any of the following occurring:
 - When done to prevent the free exercise of authority or coming about as a result of actions carried out in the exercise of its functions, where the offense is committed against public officials or against individuals who, as witnesses or otherwise, have contributed or can contribute to the execution or application of the Law or general provisions.
 - Use of poisonous or corrosive substances.
 - Property of public or communal use or domain being affected.

- Ruining the injured party or putting it in a serious economic situation.
- Damages that are especially serious or affect general interests.
- Causing damages to the property of others by fire or explosion or any other means of similarly destructive power or that can generate a significant risk of explosion or cause other especially serious damages or risk to life and limb.
- Causing damages by provoking explosions or using other means of similarly destructive power and causing risk to life and limb.

5.9. Behaviours involving damages to computer data and equipment.

- Damaging, deteriorating, altering, deleting or rendering inaccessible someone else's computer data, programs or other electronic documents, when the result is serious.
- Seriously hindering or interrupting someone else's computer operations without authorisation while doing the following:
 - Carrying out any of the behaviours referred to in the previous point
 - Introducing or transmitting data; or
 - Destroying, damaging, rendering unusable, eliminating or replacing a computer, telematic or electronic information storage system.
- Producing, acquiring for one's use and value or providing the following to third parties through any means without due authorisation:
 - a computer program, designed or adapted mainly to commit any of the crimes described above; or
 - a password, access code or similar data allowing access to all or part of a computer system.

5.10. Behaviours involving industrial or intellectual property.

- Reproducing, copying or distributing literary, scientific or artistic works without the authorisation of their rights holders or their assignees, to the detriment of third parties and in order to obtain economic benefits.
- Transforming, interpreting or publishing literary, scientific or artistic works without the authorisation of their rights holders or their assignees, to the detriment of third parties and in order to obtain economic benefits.

- Exporting or storing copies of works, productions or performances without authorisation as referred to above when they are intended to be reproduced, distributed or communicated publicly.
- Eliminating or modifying, without the authorisation of the owners of the intellectual property rights or their assignees, effective technological measures incorporated by them so as to prevent or restrict their realisation.
- Circumventing or facilitating the circumvention of effective technological measures to avoid the aforementioned behaviours.
- Manufacturing, producing, importing, holding, using, offering or introducing into the market a patent, trademark or utility model without the consent of the owner and knowing that it is a registered work.
- Copying software (programs, operating systems, etc.) or downloading files from the internet without authorisation or license.
- Using or offering the use of patented procedures without authorisation or consent.
- Reproducing, imitating, modifying, using or importing identical or mistakable logos to distinguish the same or similar products, services, activities or establishments, for industrial or commercial purposes and without the consent of the owner of the registered industrial property right.
- Owning for the purpose of marketing products or services with logos that infringe the rights of their owners (even if the products are imported).
- Marketing products or services with logos that infringe the rights of their owners (even if the products are imported).
- Registering as one's own any type of industrial or intellectual property obtained in the performance of functions entrusted by Ineco or while using its material, economic and/or personal resources.

5.11. Behaviours involving the market and consumers.

- Taking possession of data, documents or computer supports belonging to third parties containing business secrets with the intention of revealing them.
- Disseminating, revealing or transferring confidential business information known because of the activity carried out.

- Carrying out false advertising of Ineco's services, activities or products.
- Using privileged information accessed because of one's activity.
- Obtaining confidential or privileged information without due authorisation.
- Failing to comply with Ineco's policies and requirements in matters of conflicts of interest and confidentiality.
- Altering prices that should arise from free competition using violence, threats or deception.
- Preserving or altering the price of a financial instrument or value through the dissemination of news or rumours about singles or companies with totally or partially false economic data.

5.12. Behaviours involving business corruption.

- Receiving, soliciting or accepting unjustified benefits or advantages of any nature, for oneself or a third party, directly or through intermediates, as consideration for improper gain in business dealings.
- Offering, promising or granting improper pecuniary or other benefits or advantages, directly or through intermediates, to a public authority or civil servant or attending to their requests about said matters in order to obtain a competitive advantage for Ineco.
- Failing to comply with Ineco's requirements regarding the acquisition or sale of goods, in commercial relations or in the contracting of any service.
- Accepting or soliciting, directly or through intermediates, benefits or advantages of any nature for the sales people, administrators, managers or employees of an entity or company (or their relatives) in order to privilege them over third parties in the acquisition or sale of goods, in commercial relations or in the contracting of any service.
- Offering or soliciting, directly or through intermediates, hidden commissions to/for sales people, managers, employees, administrators or suppliers with whom there is an intent to contract.
- Failing to comply with Ineco's rules and procedures in matters of integrity and transparency.

5.13. Behaviours involving potential corporate crimes.

- Falsifying in any way the Company's annual accounts and/or other accounting or financial documents.
- Using, validating or accounting for false accounting data.
- Denying or impeding the rights of the members.
- Obstructing inspections by public bodies within Ineco.

5.14. Behaviours involving money laundering.

- Failing to comply with requirements regarding the prevention of money laundering and terrorist financing.
- Carrying out operations where the client or supplier is not identified.
- Participating in operations or transactions to acquire, own, convert or transmit property derived from the commission of a crime or to conceal it.
- Participating in operations or transactions that conceal the true nature, origin, location, destination, movement of or rights over property derived from an offense or its ownership.
- Accepting payments from Company associates that do not comply with internally established payment procedures.
- Using, validating or accounting for false documentation to conceal expenses or acquisitions.
- Accepting payments or transfers where there is no record of the origin of the funds.
- Splitting operations or their supporting documentation, such as invoices, delivery notes, order forms or similar, to facilitate cash collection.

5.15. Behaviours involving crimes against the Treasury and Social Security.

- Failing to enter or retain amounts due in compliance with the tax regulations applicable to Ineco.
- Obtaining undue tax benefits or returns.
- Failing to make the required Social Security contributions.
- Obtaining undue Social Security refunds.
- Enjoying undue Social Security deductions.
- Falsifying the conditions required to obtain subsidies, relief or aid from public administrations.
- Hiding information that could prevent the granting of subsidy, relief or public aid.
- Obtaining Social Security benefits for one's own benefit or a third party's, by means of mistaken or misrepresented facts or by consciously concealing facts that should be reported, thereby causing damage to the Public Administration.
- Using, validating or accounting for false accounting data.
- Issuing pro-forma invoices that do not justify the provision of any service.
- Issuing invoices for amounts higher than actually paid for services.
- Failing to keep accounting books or fiscal records or regulations applicable to these purposes.
- Keeping separate accounts for the same business activity or fiscal year.
- Failing to enter in accounting or commercial books business transactions or records or any other financial transaction.
- Hindering inspections.

5.16. Behaviours involving the violation of the rights of foreign workers and citizens.

- Deceiving employees or abusing their situation to impose working conditions that may damage, suppress or restrict their rights as recognized in the current regulations or labour agreements in force.
- Providing simultaneous employment for a plurality of workers without notifying them of their Social Security rights or without having obtained their work authorisation.
- Maintaining harmful working conditions for employees who have joined Ineco due to the transfer of companies.
- Assigning workers illegally.
- Offering false or misleading working conditions to induce someone to leave their job.
- Simulating a contract or position to encourage migration to another country.
- Seriously discriminating against a person based on gender, ideology, religion, beliefs, ethnicity, race, nationality, sexual orientation, family situation, illness, handicap, trade union or workers' representation affiliation, kinship with any other Ineco employee or using any of the official languages of Spain.
- Preventing or limiting, by any means, the exercise of the right to strike or freedom of association.
- Coercing or pressuring employees to start or continue a strike.
- Carrying out a job without meeting the necessary workplace safety and health requirements for the prevention of occupational hazards.
- Carrying out a job without the supervision or monitoring of the person in charge of safety.
- Failing to provide the means necessary for workers to carry out their activities with adequate safety and hygiene measures.
- Failing to use the provided means of safety and hygiene.

- Failing to comply with the supervision requirements pertaining to workplace safety and hygiene.
- Disobeying any order given by an administrative authority, thus seriously endangering the health, life or physical safety of workers.
- Repeatedly employing foreign citizens or minors without work permit.
- Preventing or limiting the right to strike or freedom of association.
- Failing to require subcontractors to provide mandatory documentation under the applicable legislation on workplace safety, health and hygiene.
- Failing to require subcontractors to comply with the applicable legislation on workplace safety, health and hygiene.
- Failing to monitor compliance by subcontractors with the regulations for the prevention of occupational hazards.
- Failing to comply with internal procedures regarding workplace safety, health and hygiene.
- Hindering inspections.

5.17. Behaviours involving spatial planning

- Seriously altering, by any means, buildings that house Ineco facilities and are considered of historical, artistic, cultural or monumental interest.
- Provoking the demolition, by any means, of buildings that house Ineco facilities and are considered of historical, artistic, cultural or monumental interest.

5.18. Behaviours involving natural resources and the environment.

- Provoking or causing, directly or indirectly and without due authorisation, emissions, discharges, radiations, extractions or excavations, with regard to the atmosphere, soil, subsoil and terrestrial, underground or maritime waters, including the high seas and cross-border areas, causing damage to the equilibrium of natural systems or people.
- Provoking or causing, directly or indirectly and without due authorisation, siltings, noises, vibrations, injections or deposits, with regard to the atmosphere, soil, subsoil and terrestrial, underground or maritime waters, including the high

seas and cross-border areas, causing damage to the equilibrium of natural systems or people.

- Carrying out activities that are clandestine or without having obtained the authorisation or license to start and exercise them.
- Falsifying or concealing environmental information.
- Collecting, transporting, appraising, eliminating or taking advantage of waste, thereby seriously endangering people, animals or plants and air, soil or water quality.
- Failing in any way to carry out the duties of monitoring internal procedures regarding environmental prevention and safety.
- Hindering inspections.
- Failing to comply with Ineco's quality and environmental regulations.

5.19. Behaviours associated with crimes involving large-scale destruction

- Provoking explosions or using any other means of similarly destructive power, causing the destruction of airports, ports, stations, buildings, public venues, tanks containing flammable or explosive materials, roads, or the sinking or stranding of ships, floods or the explosion of mines or industrial installations.
- Provoking explosions or using any other means of similarly destructive power, causing railroad tracks to raise up and the malicious change of the signals used in railroad services for transport safety, bridge blasting, public roadway destruction, damage to pipelines, serious disturbance of any kind or means of communication and disturbance or interruption of the supply of water, electricity, hydrocarbons or other natural resource endangering life and limb.

5.20. Behaviours associated with crimes involving explosives and other agents.

- Provoking explosions or using any other means of similarly destructive power, causing destruction of buildings, public venues, tanks containing flammable or explosive materials, means of public transportation, public roadway destruction, damage to pipelines, serious disturbance of any kind or means of communication and disturbance or interruption of the supply of water, electricity, hydrocarbons or other natural resource endangering life and limb.

- Manufacturing, handling, transporting, owning or marketing explosives, flammable, corrosive, toxic or asphyxiating substances, or any other materials, devices or artefacts that may cause large-scale destruction in contravention of established safety standards, endangering the life, physical integrity or health of individuals or the environment.
- Producing, importing, exporting, market or using ozone-depleting substances.
- Abetting the loss or theft of substances that may cause large-scale destruction perpetrated by those responsible for their monitoring, control and use.
- Provoking a fire endangering the life or physical integrity of individuals.

5.21. Behaviours involving possible falsehoods

- Altering, faking or attributing the intervention of third parties or statements made by them in documents, reports or certifications.
- Falsifying or altering data in invoices, receipts, official books, contracts or any document of an entity that will affect third parties.
- Making use of false or altered certifications, invoices and/or receipts.
- Simulating or making up a contract, invoice or any type of document in whole or in part.
- Issuing false certificates even when they have little significance.
- Falsifying credit cards, debit cards and checks of any kind (food, fuel, trips, etc.).

5.22. Behaviours involving the prevarication of public officials

- Issuing, by reason of office of authority or public official, an arbitrary decision in an administrative matter, while knowing it is unjust.
- Proposing or appointing any person for public office or granting them the exercise thereof, without complying with the requirements legally established for it, knowing of its illegality perpetrated by the authority or public official who proposes, appoints or grants in the exercise of their competence.

- Accepting from an authority or public official the proposal, appointment or takeover of a public office knowing that it does not meet legal requirements.

5.23. Behaviours associated with the crime of bribery

- Offering, promising or granting to public authorities and/or officials any kind of benefit or advantage of any nature, provided that it does not exceed the usual social or courtesy uses, for the following purposes:
 - That the authority and/or public official act or cease to act in relation to the exercise of his public functions, including the performance of an act contrary to the duties inherent to their office.
 - Obtaining or retaining any type of legal business.
 - Obtaining or retaining benefits of any kind or nature in the performance of economic activities.

This prohibition is applicable to national and foreign authorities and public officials, as well as those belonging to the European Union, member countries of the European Union and/or international organisations, or when the offer, promise or concession is made to their relatives and/or people close to them.

- Pandering to requests from public authorities and/or officials for any kind of benefit or advantage of any nature, for the following purposes:
 - That the authority and/or public official act or cease to act in relation to the exercise of his public functions, including the performance of an act contrary to the duties inherent to their office.
 - Obtaining or retaining any type of legal business.
 - Obtaining or retaining benefits of any kind or nature in the performance of economic activities.

This prohibition is applicable to national and foreign authorities and public officials, as well as those belonging to the European Union, member countries of the European Union and/or international organisations, or when the requests pandered to come from their relatives and/or people close to them.

5.24. Behaviours associated with the crime of influence peddling

- Influencing a public official or authority by using the personal relationship one enjoys with them in order to obtain a resolution that can directly or indirectly generate an economic benefit for oneself or a third party.

- Acting as the intermediary for a third party, due to one's personal relationship with a public official, to obtain favourable treatment for that third party by said public official.
- Failing to comply with Ineco's rules and procedures in matters of contracting, transparency and integrity.

5.25. Behaviours involving fraud and unlawful collections

- Intervening as a public authority or official in any of the acts of public procurement procedures or in liquidations of public effects or assets, while making arrangements with interested parties or using any other way to defraud a public entity.
- Demanding directly or indirectly, as a public authority or official, fees or tariffs that are undue or in excess of legally indicated amounts.
- Arranging with a public authority or official to defraud a public entity.
- Abusing the office of public authority or official to commit frauds involving Social Security benefits.

5.26. Behaviours involving the crime of carrying out negotiations and activities prohibited to public officials

- Using one's position as a public authority or official to take advantage of or abet any form of participation in the business or actions in which one should intervene because of one's position.
- Performing for a public authority or official, outside the cases admitted by laws or regulations, a professional activity or counselling, whether permanent or on a contingent basis, in the employ or service of private entities or individuals, for matters where said public authority or official should intervene or have intervened because of their position, or matters processed, reported or resolved in the management office or centre where one was destined or on which one depends.
- Using a secret known to a public authority or official because of their office or position, or privileged information, with the aim of obtaining an economic benefit for oneself or a third party.
- Sexually soliciting people who, for themselves or their spouse or another person to whom they are close by dint of affection or close family relation, natural or

through adoption, or are related to in the same degree, have pending claims over the resolution of a public authority or official or about which they have to report or consult with their superior.

6. REPORTING. LIABILITY IN CASE OF NON-COMPLIANCE.

Any doubt regarding the application of this procedure should be directed to one's direct superior and/or the Regulatory Compliance Committee through the communication channels established by the Company.

Likewise, said procedure should be employed if there is a well-founded suspicion of non-compliance with it, the Catalogue of Prohibited Behaviours, the Code of Conduct any other Ineco procedure.

In any case, non-compliance with the provisions of this procedure or those that develop or complement it may lead to disciplinary sanctions under the Collective Agreement of Engineering Companies and Technical Studios, labour legislation and other civil and commercial obligations contracted by workers with Ineco.