



**Brisa**

# **Corruption Prevention Policy**

**Brisa Auto-Estradas**



## TABLE OF CONTENTS

1. INTRODUCTION .....	3
2. DEFINITIONS .....	3
3. Commitment to prevent corruption.....	4
4. Principles .....	4
5. Anti-corruption management system .....	5
5.1 Responsibility of Prevention of Corruption .....	5
5.2 Anti-Corruption Programme.....	5
6. Rules of conduct .....	5
6.1 Gifts, entertainment or hospitality.....	5
6.2 Sponsorship .....	5
6.3 Other business relations (consulting, advisory services, commissions and intermediation).....	6
7. Procedure .....	6
7.1 Gifts, entertainment or hospitality.....	6
7.2 Written records .....	6
7.3 Case Reporting and Management .....	7
7.4 Monitoring and assessment .....	7
7.5 Anti-Corruption Audits .....	7
7.6 Press Release .....	7
7.7 Training.....	8
7.8 Personal data protection .....	8
8. Final Provisions.....	8

# Corruption Prevention Policy



## 1. INTRODUCTION

This Corruption Prevention policy (Policy) establishes the criteria and procedures for prevention of corruption and related offences of Brisa in order to comply with the law, regulations and corporate governance best practices.

This policy is drawn up by Brisa, as parent company, and is directly applicable to all its workers and members of governing bodies (Collaborators). This policy is also applicable to subcontractors acting in representation or on behalf of Brisa.

## 2. DEFINITIONS

In this Policy, capitalised words have the meaning given in this chapter, unless the context clearly indicates a different meaning.

Unless otherwise provided in this Policy, terms and expressions defined in the singular or plural may be used, respectively, in the plural or singular, with the corresponding change of their meaning.

The definitions set out below are not intended to be exhaustive and are merely indicative and are without prejudice to the applicability of relevant mandatory rules.

<b>BRISA</b>	Brisa Auto-Estradas de Portugal, S.A. and all companies in a control or group relationship with it.
<b>COLLABORATORS</b>	Collaborators and members of Brisa's corporate bodies.
<b>CORRUPTION AND RELATED OFFENCES</b>	Crimes of corruption, improper receiving and offer of benefits, embezzlement, economic participation in business, graft, abuse of power, irregular dealings, influence peddling, money laundering or fraud in obtaining or misappropriation of grants, subsidies or credit.
<b>PASSIVE CORRUPTION</b>	Any person, in the public or private sector, who by himself or through an intermediary, with his consent or ratification, requests or accepts, for himself or a third party, a material or non-material advantage, or the promise thereof, for the practice of any act or omission contrary to professional duties, even if prior to that request or acceptance.
<b>ACTIVE CORRUPTION</b>	Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to someone in public or private sector functions, or to a third party by indication or with his knowledge, a patrimonial or non-pecuniary advantage for the purpose of performing any act or omission contrary to professional duties, even if prior to that request or acceptance.
<b>SUBSIDIARIES</b>	Companies controlled by BAE.
<b>RELATED PARTIES</b>	As defined in Accounting and Financial Reporting Standard (NCRF) 5 (International Accounting Standard 24 (IAS)).

### 3. COMMITMENT TO PREVENT CORRUPTION

This Policy reaffirms Brisa's commitment to comply with the applicable rules on prevention of corruption<sup>1</sup>, including extraterritoriality, this is, the possible applicability of anti-corruption systems of other geographies in which Brisa operate.

Brisa undertakes to comply with the requirements and continuously review the anti-corruption management system, with a view to achieving an effective and efficient system, and to develop appropriate processes and procedures for effective management of risks of corruption.

### 4. PRINCIPLES

The Collaborators conduct should always be based on the following principles:

- Lawfulness – the Collaborators know and comply with the law, regulations and in-house rules in force of the Brisa Group;
- Universality – this Policy is applicable to all the activities carried out by the Collaborators under their duties;
- Transparency – the Collaborators should report all the relevant information under this Policy in a clear, complete and immediate manner, as well as to prevent situations of corruption;
- Prevention – on matters concerning anti-corruption, the Collaborators should act preventively and not merely reactively. Everyone is bound to the duty to prevent corruption, in particular by the timely reporting in good faith of substantiated suspicions of potential or effective corruption;
- Personal responsibility – the detection and prevention of corruption is directly incumbent upon each Collaborator.

The principles of this Policy are applicable irrespective of the activity or place where the Collaborators perform their duties as some of the anti-corruption rules may sanction behaviour occurred in other countries.

---

<sup>1</sup> In the event of differences between this policy and other regulations, the strictest regulations should be applied, provided this is permitted by law.

## 5. CORRUPTION PREVENTION MANAGEMENT SYSTEM

### 5.1 Responsibility of Prevention of Corruption

Brisa's Board of Directors is responsible for the appointment of a Regulatory Compliance Officer and for the endorsement and implementation of the Corruption Prevention Plan, without prejudice to the powers vested by law to other bodies, directors or Collaborators of Brisa.

The Regulatory Compliance Officer has the responsibility and independence to implement and propose the review of this Policy and monitor its compliance and effectiveness, with a view to achieving the goals of prevention of corruption.

### 5.2 Anti-Corruption Programme

This Policy includes the Group's Anti-Corruption Plan, as well as the Code of Ethics and Conduct, the Corruption Prevention Policy, the Plan for Management of Risks of Corruption and Related Offences, the Training Programme and the Whistleblowing Platform.

## 6. RULES OF CONDUCT

### 6.1 Gifts, entertainment or hospitality

The giving or acceptance of gifts, entertainment or hospitality should take into account the particular circumstances and should not be motivated by an intention to exert illegitimate influence, should respect good faith, the applicable traditions and customs, and good practices of prevention of corruption.

The organization of institutional events, in addition to being subject to the provisions in the previous paragraph, requires approval by the Executive Committee (ExCom) of BAE.

The Group's Collaborators may not give or accept gifts, entertainment or hospitality involving goods and services whose market value (retail prices including tax) exceeds the limits defined in Annex I.

### 6.2 Sponsorship

The award of a sponsorship:

- Should not be motivated by an intention to exert undue influence;
- Should be preceded by checking the integrity of the third party(ies) involved, pursuant to the Policy on Prevention of Situations of Conflict of Interest and control of Related Parties Transactions;
- It should be based on contracts that include appropriate provisions on prevention of corruption;
- It should be carried out through traceable means of payment.

### 6.3 Other business relations (consulting, advisory services, commissions and intermediation)

The establishment of business relations with third-party entities can never be motivated by an intention to broker a payment or receipt of an unlawful nature, in the form of an apparently legitimate provision of services.

## 7. PROCEDURE

### 7.1 Gifts, entertainment or hospitality

Brisa's ExCom is responsible for defining the maximum value attributable to gifts, entertainment (social, commercial, cultural, sports events or even professional and academic), hospitality (meals, accommodation, travel), according to each jurisdiction and particular traditions and customs, identified in Annex I.

The giving or accepting of any gifts, entertainment or hospitality of a value higher than that defined shall be considered of exceptional nature and requires authorization of the director in charge of the area involved. In the case of one member of the ExCom, the realization of the expenditure is subject to the approval of two other members of the ExCom.

If it is not possible to obtain the prior authorization referred to in the previous number, then validation of the giving or acceptance of the gifts, entertainment or hospitality must be obtained subsequently, as soon as realistically possible.

The value of any gifts, entertainment or hospitality shall be recorded in the calculation of all the gifts offered by the same natural or legal person per calendar year.

The Collaborators should complete the statement of gifts, entertainment and hospitality so as to inform the Regulatory Compliance Officer of:

- All the gifts or expenses related to entertainment or hospitality, made or received from civil servants;
- All the gifts or expenses related to entertainment or hospitality, made or received, that exceed the limits established in Annex I.

The Collaborators should inform the Regulatory Compliance Officer of the gifts, entertainment or hospitality that they have received or refused, indicating the reason for refusal, when they consider that circumstances of illegitimate influence are observed.

### 7.2 Written records

The accounting, operational or any other type of records on the costs incurred and amounts paid by BAE should be complete, accurate and true, in order to enable, just on their basis, ascertaining the nature and grounds for such costs or payments.

The recording and payment of "expenses of confidential nature" are not permitted.

## Corruption Prevention Policy



The records cannot, under any circumstances whatsoever, be destroyed, altered or manipulated. Any corrections to the records should be added to the original records, which should not be replaced or eliminated.

### 7.3 Case Reporting and Management

Brisa encourages the expression of concern for prevention of corruption, done in good faith or based on reasonable confidence, through the Whistleblowing Platform, pursuant to the Report of Irregularities Regulation, with any form of retaliation against whistleblowers being prohibited.

Without prejudice to the powers vested in the Whistleblowing Regulation, the Regulatory Compliance Officer is entrusted with the management of cases related to suspected corruption, irrespective of their origin, being responsible for:

- Investigation – ascertainment of the facts in accordance with the principles of investigation, covering an in-depth analysis of the content of the irregularity, the collection of evidence, identification of responsibilities, assessment of any control flaws, and recommendations to prevent future situations;
- Remediation – possible changes to policies, processes and controls, and recommendation to commence disciplinary procedure, termination of task-related and/or contractual relations, reporting to regulatory entities, and initiation of labour, civil and/or judicial proceedings.

Breach of the rules established in this Policy and all other internal rules is a disciplinary offence for the Collaborators, subjecting them to the corresponding disciplinary procedure, regardless of the consequences arising from the applicable law.

### 7.4 Monitoring and assessment

The Regulatory Compliance Officer monitors and assesses the proper implementation of this Policy.

### 7.5 Anti-Corruption Audits

Audit, Organization and Quality Department (BAE/DAQ) conducts audits aimed at checking compliance with the applicable regulations and rules on prevention of corruption.

### 7.6 Press Release

Brisa discloses the procedures associated with the Corruption Prevention Plan.

## **7.7 Training**

Brisa minister training programmes covering all the Collaborators, aimed at ensuring that that they know and understand the implemented policies and procedures for prevention of corruption and related offences.

## **7.8 Personal data protection**

The processing of personal data under this policy is subject to the General Data Protection Regulation.

## **8. FINAL PROVISIONS**

All situations not mentioned in this document, or that raise doubts, should be forwarded to the Regulatory Compliance Officer, who is responsible for finding the most appropriate solution and/or providing clarifications.

Brisa's ExCom is responsible for approving this Policy, which will be reviewed whenever necessary, in order to maintain maximum accuracy and excellence regarding the principles and guidelines endorsed.

Brisa undertakes to monitor the evolution of best practices on anti-corruption matters, with a view to continuous improvement.