



MOTAENGIL  
AFRICA

## **POLICY**

Anti-Corruption and Bribery Policy  
(POL.MEAFR.RMC.002 – Ed.01)

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**Risk Management and Compliance**



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## INTRODUCTION

- 1.1 The Company is committed to conducting all business and relationships with integrity and professionalism and in a fair and honest manner, whilst complying with applicable laws.
- 1.2 We do not tolerate the offer or acceptance of bribes in any form, anywhere we operate. Our stand against corruption is part of our integrity as a business and our pride in what we do. We recognise that our reputation for integrity is one of our most valuable assets and that corruption is a threat to our business and values. Therefore, the Company has adopted a policy of zero tolerance towards bribery and corruption and prohibits corruption or bribery in any form, whether directly or through others, anywhere in the world.
- 1.3 This policy reflects our continued commitment to fight against corruption and our responsibility to the regions where we operate.
- 1.4 There is no room for complacency. The fact that “others in the market do it”, or “we have heard about such practices in the past”, or that certain practices are “customs and traditions” or “local practice” does not make them acceptable, right or lawful. If something does not seem quite right, employees should report it to the Compliance Department or to the Mota-Engil Compliance Helpline.
- 1.5 The purpose of this policy is to:
  - (a) Set out our responsibilities, and of those working for us, in observing and upholding our position against bribery and corruption;
  - (b) Ensure compliance with anti-bribery laws, rules and regulations in any market that we may carry out business; and
  - (c) Provide information and guidance on how to recognise and deal with bribery and corruption issues.
- 1.6 In some jurisdictions, if the Company is found to have taken part in corruption 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. Additionally, the Company frequently conducts work for projects affiliated with international development banks, such as the World Bank and the African Development Bank (“ADB”). 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 ADB 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 ADB affiliated project. All of us must take these responsibilities very seriously.
- 1.7 This policy applies to all of us working at all levels and grades within our Company, including senior managers, officers, 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 (collectively referred to as “Employees” and the terms “we”, “us” and “our” shall be construed accordingly).

- 1.8 This policy supersedes any prior policy covering the same subject matter and may be updated when appropriate.

## 2. DEFINITIONS

- 2.1 “Company” means all direct and indirect wholly-owned or majority-owned or controlled subsidiaries, branches, delegations or representative offices of Mota-Engil Africa (including majority-owned joint venture companies and any of their majority-owned or controlled subsidiaries, branches, delegations or representational offices).

- 2.2 “Counterparty” means any individual, corporation, partnership, limited liability company, association, trust or other entity that is not an affiliated party, which performs services on behalf of or for the benefit of the Company. For the purposes of this policy, the latter includes, without limitation, the Company’s offset partners, contractors, consultants, and agents.

- 2.3 “Employees” “we”, “us” and “our” have the meaning given in paragraph 1.7 above.

- 2.4 “Private individual” means any third party who is not a public official.

- 2.5 “Public official” is defined broadly and means:

- (a) Any person engaged in public duty in a government agency. This includes any elected or appointed official or employee of a government, at any level including national or local government entities. This also includes members of legislative, administrative, and judicial bodies, as well as low-level employees of government agencies, such as office workers;
- (b) Any officer or employee of state-owned or state-controlled entities, including State-owned Enterprises that operate in the commercial sector;
- (c) Any officer or employee of a public international organization (such as the United Nations, the World Bank or the International Monetary Fund);
- (d) Any person acting in an official capacity for a government, government agency, or State-owned Enterprise (for example, someone who has been given authority by a government entity to carry out official responsibilities); and



- (e) Any political party, official of a political party, and any candidate for political office.
  - (f) The use of the term “public official” shall also include that Official’s relatives.
- 2.6 “State-owned Enterprises” are enterprises where a government authority or state has significant control, through full, majority, or significant minority ownership. Ownership may be direct or indirect but are generally understood to amount to at least 10% of the ownership of the enterprise.
- 2.7 “Third Party” means any individual or organization an employee comes into contact with during the course of his or her work for the Company, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians and political parties.

### 3. APPLICATION

3.1 This policy applies to all of us including:

- (a) All employees; and
- (b) All companies, subsidiaries, branches, delegations and representational offices of the Company.

3.2 As set forth below, it is our Company’s policy to work only with reputable counterparties who conduct business in a lawful manner.

### 4. RESPONSIBILITIES

4.1 You must ensure that you read, understand and comply with this policy and raise any concerns you may have with the Compliance Department or with the Legal Department.

4.2 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.

4.3 The Executive Board has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

4.4 Compliance Department has primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness. Management 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.



## 5. PROHIBITION AGAINST BRIBERY OF PUBLIC OFFICIALS

- 5.1 Interactions with public officials is a key area in any compliance model and additional rules apply when dealing with such persons. This policy prohibits the Company, its employees and its counterparties from giving anything of value to a public official either directly or indirectly, including, for example, by giving a thing of value to a public official to or through a counterparty or to or through the public official's relatives.
- (a) 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 favours and services, loans, favorable terms of business, and loan guarantees, investment or business opportunities, the use of property or equipment, or job offers.
- 5.2 This policy prohibits an offer or promise of a bribe, even if the public official rejects the offer, or it fails to bring about the desired outcome.
- (a) A bribe is an inducement or reward offered, promised or provided in order to gain an illicit commercial, contractual, regulatory or personal advantage.
- 5.3 Employees must not offer, provide, authorise, request or receive bribes or anything that could give the perception of a bribe, either directly or indirectly, to or from any Third Party. No employee may perform his or her functions improperly, in anticipation or in consequence of any bribe.
- 5.4 Employees should reject any direct or indirect request by any Third Party (including but not necessarily limited to a public official) for a bribe (including facilitation payment - see section 9), even if by rejecting such a request the Company or any member thereof is consequently threatened with adverse actions. Any such occurrence should immediately be reported to the Compliance Department or to the Mota-Engil Compliance Helpline, as set out in our Code of Ethics and Business Conduct.
- 5.5 Bribes are often disguised via false invoicing or false record-keeping, or where payments are improperly designated as "consultant" fees and the like. This is one reason why our Company adheres to strict internal controls and record keeping requirements (see section 16).
- 5.6 Cash payments should be kept to a minimum in terms of quantity and amount and restricted to documented disbursements or other valid, approved and documented payments. In cases where there is no viable alternative to making a payment in cash, the justification for and description of such payment including the amount, recipient and transaction must be recorded, a cash receipt provided and the payment approved in writing and processed in accordance with the Company's Cash Disbursements General Internal Standards. Cash payments to public officials are prohibited, except for travel allowances in exceptional circumstances as stipulated in 8.7.



- 5.7 The prohibitions on a payment to secure an improper benefit or obtain or retain business are defined broadly to include any commercial or financial benefit, not only 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 minimise such a fine or tax, would violate the policy, as would a payment to prevent enforcement of an applicable law or regulation.
- 5.8 Similarly, payments to influence a public official's decision to award a permit or license, or grant customs clearance would violate the policy.

## **6. PROHIBITION AGAINST BRIBERY IN THE PRIVATE SECTOR**

- 6.1 This policy strictly prohibits the Company, and 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 or her work) or to reward the person for having improperly performed a relevant function or activity.
- 6.2 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.
- 6.3 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 Company's services and products and in the provision of corporate hospitality. The rules concerning such expenses are discussed in section 8 below.

## **7. PROHIBITION AGAINST RECEIPT OF BRIBES**

- 7.1 This policy strictly prohibits the receipt of bribes, however disguised, by the Company or any of its Employees. Attempts to bribe an employee must be promptly reported to the Compliance Department or to the Mota-Engil Compliance Helpline.
- 7.2 When employees are involved in making business decisions on behalf of the Company, their decisions must be based on uncompromised, objective judgment putting the Company's interests first. Employees interacting with any person who has business dealings with the Company (including suppliers, customers, competitors, contractors and consultants) must conduct such activities in the best interests of the Company, using consistent and unbiased standards.
- 7.3 Employees must never accept 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. 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.

## 8. GIFTS AND HOSPITALITY

### *Gifts, Meals, Travel and Entertainment: Public Officials and Private Individuals*

- 8.1 Gifts and hospitality provided to a public official or private individual may never be provided if the purpose is to improperly influence a public official in the performance of his or her duties, or to reward improper performance of his or her duties. Reasonable, proportionate hospitality made in good faith in interactions with public officials, private individuals and entities is permitted for purposes of establishing and maintaining business relationships. The Gifts and Hospitality General Internal Standards provides further information and guidance on gifts and hospitality to public officials. You should familiarize yourself with this General Internal Standards and comply with its terms whenever dealing with gifts and hospitality.
- 8.2 Any items provided to public officials and private individuals should be limited in value and every effort should be made to ensure that the gift's symbolic value outweighs its monetary value.
- 8.3 Gifts of cash (or cash equivalents such as money orders or payment of personal bills or expenses) are prohibited and should never be given.
- 8.4 Gifts, meals and entertainment with public officials and private individuals are prohibited, unless in connection with the promotion, demonstration or explanation of the Company's products or services, or in connection with the execution or performance of a contract.
- 8.5 Paying for or reimbursing travel or visitor expenses with the intention or appearance of improperly influencing a public official or private individual in order to obtain a business advantage for the Company, or for any other corrupt purpose, is strictly prohibited. While it is acceptable to promote, demonstrate and explain the benefits of the products and services that the Company offers, there should be no attempt to influence decisions or offer improper personal benefits to public officials or private individuals who are visiting or interacting with the Company.
- 8.6 Normally a visitor would pay for his or her own travel and accommodation when visiting the Company or its work sites, especially if sightseeing or side trips are involved. There are sometimes exceptions for expenses directly related to training sessions, conferences hosted by the Company, and other special circumstances. However, any meals, accommodation or travel paid for by the Company for any visitor must be legitimate expenses which are reasonably and properly incurred and which reasonably relate to the promotion, demonstration or explanation of Company products or services or another reasonable business purpose.
- 8.7 First class air travel and luxury hotels for visitors at the Company's expense are not permitted. Cash travel allowances for any visitors are also prohibited, save as permitted by local law and if requested in writing by a local authority or the Company's client. Any cash travel allowances must be approved in accordance with the Allowances General Internal Standards. (Please refer to the Allowances General Internal Standards for more information on such allowances.) The Company will also not pay for the cost of family members accompanying a public official.



- 8.8 In addition to the above, any gifts or hospitality provided to a public official or private individual must:
- (a) Comply with local law;
  - (b) Be given in the Company's name, not in your name;
  - (c) Be appropriate under the circumstances (for example, in accordance with a local holiday); and
  - (d) Be given openly, not secretly.

If you are in doubt as to whether gifts and hospitality are appropriate, you should raise your concerns with your line manager or the Compliance Department prior to giving any such gift or hospitality. Please refer to the Gifts and Hospitality General Internal Standards for more information.

- 8.9 All gifts, meals, travel and entertainment expenses, irrespective of the value, must be accurately and fully documented in writing and reflected in the Company's books and records.
- 8.10 In ordinary circumstances, an approval form must be sought prior to providing any meal, entertainment, or travel to a public official.
- 8.11 Any exception to the above requires justification in writing and prior written approval by the Compliance Department. Any such justifications and approval forms must be retained by the Compliance Department.
- 8.12 In case of any questions or doubts about these rules, you should contact the Compliance Department.

#### *Accepting Gifts and Hospitality*

- 8.13 This policy prohibits the receipt of gifts, hospitality or other benefits by an employee if his/her business judgment or decisions could be affected.
- 8.14 Employees must never ask for gifts, entertainment or any other business courtesies from people doing business with the Company. Unsolicited gifts and business courtesies, including meals and entertainment, are only permissible if:
- (a) They are customary and commonly accepted business courtesies;
  - (b) They do not exceed a defined amount or when exceed are approved by the defined hierarchy; and

- (c) They are given and accepted without an express or implied understanding that the employee or the Company is in any way obligated by the employee's acceptance of the gift, or that the gift is a reward for any particular business decision already made or forthcoming.

8.15 Gifts of cash or cash equivalents (including gift certificates, securities, loans, etc.) in any amount are strictly prohibited.

8.16 All employees must promptly inform the gift giver of this policy and make every effort to refuse or return a gift that fails to comply with the above-mentioned rules. If it is not possible to decline or return the gift, the employee must immediately report the receipt of the gift to his/her line manager. The recipient must ensure that any gifts or benefits which are not compliant are communicated (Please use the Gifts declaration form) and recorded in a Gifts Register by the Compliance Department.

## 9. FACILITATION PAYMENTS AND KICKBACKS

9.1 Employees are prohibited from making "facilitation" or "grease" payments, and from accepting kickbacks 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 by us.

- (a) "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.

- (b) "Kickbacks" are payments made in return for providing a business favor or advantage.

9.2 Activities to be performed by public officials may include issuing permits, licenses or other official documents, issuing visas, work permits and other immigration papers, releasing goods held in customs, obtaining state registrations of real estate, or vehicles, or obtaining utility or other services (e.g. electricity, water, gas, telecommunications, or security).

9.3 Public officials are required to perform their work without receiving additional payments to speed up such work. Such payments must not be made even if they are for nominal amounts or are "normal" practice.

9.4 If you are asked to make a payment on the Company's behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with senior management or to the Mota-Engil Compliance Helpline.



## 10. CHARITABLE CONTRIBUTIONS AND CORPORATE SOCIAL RESPONSIBILITY

- 10.1 Our Company supports the work of charities, social improvement projects and not-for-profit organizations from time to time, but will only make charitable donations or contributions to social improvement projects that have been approved, and which are in accordance with this policy.
- 10.2 Charitable contributions or sponsorships may be approved if the charity or social improvement project operates in an area of social importance to the Company, as outlined in the Corporate Social Responsibility Plan.
- 10.3 Charitable contributions or sponsorships may be made on behalf of, or in the name of the Company, for bona fide charitable, educational, non-profit, sporting or cultural purposes and where the promoted activities are aligned with the Company's business objectives, values and ethical principles.
- 10.4 Employees must be certain that any charitable donation or contribution is for proper charitable and that it will not be used in violation of any anti-corruption or anti-bribery laws or this policy. For further information and guidance please refer to the General Internal Standards Charitable Contributions, Sponsorships and Political Donations.
- 10.5 All donations must be approved in writing and the request must include the amount, the name of the charity or social improvement project, the name of the contact person at the charity or social improvement project, and the purpose of the gift.
- 10.6 Company charitable contributions must be given to an organization registered in accordance with applicable local law and not to an individual. Every effort must be made to ensure that the charitable foundation is not being used as an improper front for a public official or persons affiliated with public officials.
- 10.7 Whenever possible, charitable donations must be made on the basis of a written agreement that contains an anti-bribery and corruption clause and provisions that allow the Company to audit whether its donation was used for its designated charitable purpose.
- 10.8 Charitable contributions or sponsorships should be given with the expectation that no tangible benefit is received or expected and in accordance with all applicable laws and regulations, and the Company's policies and procedures.
- 10.9 All charitable contributions or sponsorships must be accurately recorded in the Company's books and records.

## 11. POLITICAL DONATIONS

- 11.1 In relation to public politics, typically the Company does not adopt any position, directly or indirectly, nor contributes in any way to political organisations.



- 11.2 Our Company is obliged to comply with all national and international legislation in force in any market in which it operates. You must not give, promise to give or offer a payment, gift or hospitality to a public official in order to facilitate or expedite any business activity.
- 11.3 All political donations to be made on behalf of the Company must be approved in writing by the Compliance Department and the Executive Board. All approvals must be in writing and the request must include the amount, the name of the political party, campaign or candidate, the name of the contact person at the political part and the purpose of the donation.
- 11.4 The Company's employees have the right to participate in the political process by making personal contributions from personal funds, subject to applicable legal limits and requirements and our Code. In addition, employees will not be reimbursed by the Company directly or otherwise through compensation increases for personal contributions or expenses.
- 11.5 Individuals who are politically active or make donations in their individual capacity must:
- (a) Ensure that any contributions of money or services are made in accordance with applicable law;
  - (b) Not use Company time, property or equipment to carry out or support their political activity;
  - (c) Consider the appearance of any conflict of interest in their professional capacity versus personal political affiliations; and
  - (d) Engage in the political process in their own time and using their own resources.

## 12. LOBBYING

- 12.1 Whilst the Company does not engage directly in party politics, the Company recognises the importance of engagement in policy debate on subjects of legitimate concern that relate either to its business operations, employees, clients and the communities in which the Company 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.

## 13. COUNTERPARTY AND THIRD PARTY COMPLIANCE OBLIGATIONS

- 13.1 All new and existing counterparties must be made aware of this policy and the prohibitions against engaging in bribery and corruption as required by applicable laws.
- 13.2 It is the responsibility of those employees dealing with counterparties to ensure that, prior to their engagement, counterparties are made aware of this policy and that they agree to not engage in corruption or bribery. The substance of this policy must be communicated to counterparties before

the Company commences a business relationship with the counterparty by providing the counterparty with an electronic or hard copy of this policy. The substance of this policy must be periodically communicated thereafter.

- 13.3 Counterparties are expected to raise concerns about any issue or suspicion of breach of this Policy at the earliest possible stage counterparties may address their concerns to their business contact at the Company, the Mota-Engil Compliance Helpline, or the Compliance Department. All such concerns will be investigated as further described in Section 17 below.
- 13.4 The Company's contracts with counterparties must be in writing and must describe the services to be performed, the basis for compensation of the counterparty, the amounts to be paid, and representations that the counterparty will remain in compliance with all relevant anti-corruption laws and this policy, will allow the Company to audit it on a periodic basis and notify the Company of any breach of compliance. Payments should be consistent with agreed terms and constitute fair market value.
- 13.5 In the event that counterparties are unable or unwilling to comply with these contractual provisions, the reasons must be recorded and if considered legitimate, submitted for the review and approval of the Compliance Department, who will determine if the Counterparty may be engaged under the circumstances. A Counterparty that does not agree to the Company's anti-bribery terms, will not be engaged. For further information and guidance please refer to the General Internal Standards Third Party Agreements.

#### **14. INDUSTRY "OFFSET" ARRANGEMENTS**

- 14.1 The Company may be requested by business partners or local governments to contribute to public works or other projects in the relevant local jurisdictions in which the Company operates ("offset partners"). This can include, for example, the development of local capacity or infrastructure, such as painting of a road adjacent to a bridge project, or building local infrastructure in the vicinity of a construction project. Such practices are often referred to in industry as "offset" arrangements. These practices may, depending on all the surrounding circumstances, be legitimate. Any requests for personal favors, or works on personal properties of public officials are prohibited. No offset arrangements shall be agreed to on any basis without prior internal approval from the relevant managing director.
- 14.2 It is the responsibility of those employees dealing with offset partners to ensure that, prior to their engagement, such partners are made aware of this policy and that they agree to not engage in corruption or bribery. Employees must communicate the substance of this policy to offset partners before the Company commences a business relationship with that partner by providing the offset partner with an electronic or hard copy of this policy.
- 14.3 Offset partners are expected to raise concerns about any issue or suspicion of breach of this policy at the earliest possible stage offset partners may address their concerns to their business contact at Mota-Engil Africa, the Mota-Engil Compliance Helpline, or the Compliance Department. All such concerns will be investigated as further described in Section 17 below.



14.4 The Company's contracts with offset partners must be in writing and must describe the services to be performed, the basis or goals of the arrangement, the amounts to be paid or incurred, and representations that the offset partner will remain in compliance with all relevant anti-corruption laws and this policy, will allow for audit on a periodic basis and notify the Company of any breach of compliance payments should be consistent with agreed terms and constitute fair market value.

## **15. KNOW YOUR CUSTOMER ("KYC") AND KNOW YOUR SUPPLIER ("KYS")**

15.1 Prior to commencing a business relationship with a counterparty, a due diligence procedure and risk assessment must be undertaken with respect to the counterparty. New and existing counterparties must be duly approved in accordance with the Company's KYC Procedure and KYS Procedure before any transaction is effected with that counterparty. For further information and guidance please refer to the Company's KYC Procedure and KYS Procedure.

15.2 Each Mota-Engil Africa business unit conducting due diligence shall take appropriate measures to be assured that counterparties do not provide false representations. If an employee has reason to believe that a counterparty has provided false identification information or other documentation, he or she shall report it to the Compliance Department or to the Mota-Engil Compliance Helpline.

15.3 The Company encourages employees to step forward and raise any concerns they may have to a member of management, the Mota-Engil Compliance Helpline, or the Compliance Department.

## **16. RECORD KEEPING**

16.1 Our Company 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 Chief Financial Officer and to provide reasonable assurance that:

- (a) Transactions are executed in accordance with required approvals (as may be delegated to senior management or others within the Company);
- (b) Transactions are recorded as is necessary;
  - (i) Permit preparation of financial statements in conformity with accepted international accounting principles or any other criteria applicable to such statements; and
  - (ii) Maintain accountability of the Company's assets.
- (c) Access to the Company's assets and funds is permitted only with senior management's specific authorisation.



- 16.2 All accounts, invoices, memoranda and records relating to dealings with counterparties should be accurate and complete in all material respects. Such documentation must be kept for a minimum of five years after the termination of the business relationship with the relevant counterparty.
- 16.3 No payments or transactions shall be kept “off the books” to facilitate or conceal improper payments. There should be no false or misleading accounting entries or expense claims relating to any payments.
- 16.4 You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to Third Parties are submitted in accordance with our relevant policies and procedures and specifically record the reason for the expenditure.

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

- 17.1 You are encouraged to raise concerns about any issue or suspicion of misconduct at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these can be raised with senior management, the Compliance Department or the Legal Department. Concerns should be reported by following the employee complaints process set out in our Code of Ethics and Business Conduct. A copy of the Code of Ethics and Business Conduct can be requested at any time from the Compliance Department and is available on the Company’s website.
- 17.2 It is important that you tell senior management, the Compliance Department or the Legal Department as soon as possible if you are offered a bribe by a Third Party, are asked to make one, or believe that you are a victim of another form of unlawful activity.
- 17.3 Employees who refuse to accept or offer a bribe, or those who raise concerns or report another’s wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. However, those that knowingly or without a good faith basis make false reports, or who fail to report known or suspected wrongdoing of which they have knowledge, may be subject to appropriate disciplinary action.
- 17.4 We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your line manager, senior management, the Compliance Department or the Legal Department immediately.
- 17.5 A breach of confidence or act of retaliation against anyone who has reported a concern or assisted the investigation process will also be treated as a violation of this policy and the Company’s Code of Ethics and Business Conduct.



17.6 Employees may also use the procedure set out in the whistleblower rules which can be accessed on the Company's website.

## **18. CONSEQUENCES OF VIOLATION**

18.1 A violation of this policy or any related applicable law may result in serious consequences including but not limited to:

- (a) Employees or other individuals can be prosecuted, fined, imprisoned and/or disqualified from acting as a company executive. Managers and directors can also be held personally liable where they become aware that corruption or bribery is taking place and do not take appropriate measures to prevent it; and
- (b) Our Company and the relevant counterparty can be criticised by the public and competitors and thereby put at a competitive disadvantage.

18.2 Our Company's relationships with its shareholders, joint venture partners, auditors, lenders, suppliers and customers can be negatively affected by breaches of this policy.

18.3 Anyone who is found to have given, offered or received a bribe or kickback, to have engaged in other acts of corruption, to have turned a blind eye in failing to prevent such activity, or who otherwise violated this policy, may be subject to disciplinary action, or administrative, civil or criminal liability, or termination of the Company's business relationship with such person or entity.

18.4 Employees may not avoid liability by "turning a blind eye" when circumstances indicate a potential violation of the policy. If any employee has any doubts or questions as to whether his conduct is permissible under this Policy or believes a violation of this policy has occurred, is occurring, or will occur, he/she must consult with his/her line manager or the Compliance Department or report to the Mota-Engil Compliance Helpline.

18.5 Failure to comply with this policy or relevant anti-bribery and corruption legislation may result in appropriate disciplinary action.

## **19. TRAINING AND COMMUNICATION**

19.1 Employees will receive training on how to implement and adhere to this policy.

19.2 Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners.