

<b>POLICY: CRIMINAL AND ANTI-BRIBERY COMPLIANCE POLICY</b>			
Issued by: Compliance Department	Approved by: Compliance Committee	Approved Date: 03/25/2025	C-P05E

## SUMMARY

### 1. Summary

As a leading public contractor in North America, violations of criminal laws by the Company or any employee of the Company can cause serious financial and reputational risks. To mitigate those risks, the Company sets forth a clear standard that all employees and Business Partners must act at all times in accordance with all criminal laws and regulations. The Company continuously improves its practices, systems, and controls to mitigate the risks of criminal conduct and bribery in all aspects of our operations.

### 2. Purpose

The purpose of the Criminal and Anti-Bribery Compliance Policy (hereinafter referred to as "the Policy") is to reinforce the principles set forth in FlatironDragados Code of Conduct, specifically focusing on criminal compliance and anti-bribery measures. Commitment to compliance with all criminal laws is essential to our business as a leading contractor for public construction projects: bribery, kickbacks, false claims, inaccurate disclosures and fraud all violate the laws and principles that apply to government-funded contracts.

This policy reflects the company's unwavering commitment to maintaining the highest standards of integrity and ethical conduct. It establishes a comprehensive compliance framework designed to prevent criminal activities and foster a culture of adherence to legal and ethical standards across FlatironDragados. The Policy also underscores FlatironDragados' dedication to actively combating corruption and bribery in both the public and private sectors.

By adopting this Policy, the company adopts a zero-tolerance standard towards all forms of criminal conduct, including corruption and bribery.

### 3. Scope and Use

This policy is effective starting March 31, 2025. It applies to the Flatiron Dragados North American group ("Company") including affiliates/subsidiaries and JVs. Officers of the Company are responsible for its implementation within their respective areas of control.

## POLICY

### 1. Policy Statement

The Company is committed to maintaining the highest standards of integrity, honesty, and ethical conduct in all our business dealings and relationships. Compliance with applicable laws and regulations related to criminal conduct, bribery, and corruption is not only a legal obligation but also a critical component of our corporate values. This policy outlines our commitment to preventing and addressing any form of criminal conduct or bribery in the operation of our business.

The Company is committed to ensuring that our employees, partners, suppliers, and contractors adhere to all local, national, and international laws and regulations governing criminal activity, bribery, and corruption. The Company strictly prohibits bribery and corruption in any form, whether direct or indirect. This includes offering, giving, receiving, or soliciting anything of value to improperly influence business decisions or obtain an unfair advantage. All Company personnel and agents of FlatironDragados are prohibited from engaging in any form of bribery, whether involving public officials or private sector counterparts.

The Company takes a zero-tolerance approach to criminal conduct in any form. Any form of illegal activity, including but not limited to fraud, embezzlement, money laundering, or the violation of antitrust laws, will not be tolerated. All employees are expected to promptly report any suspicions or knowledge of criminal conduct within the organization to the Company reporting line.

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## 2. Applicable Laws

### United States

In the United States, bribery of domestic public officials is a crime under numerous federal and state laws; companies and individual employees can be prosecuted and face fines and substantial terms of imprisonment. Similarly, under the U.S. Foreign Corrupt Practices Act (FCPA), it is a crime to bribe public officials of non-U.S. governments.

Bribery of employees and agents of private companies may be also a crime under the laws of the states in which Flatiron Dragados operates. Under certain circumstances, bribes paid to employees and agents of private companies may also violate federal law.

The Copeland Anti-Kickback Act defines kickbacks as applicable to all contractors and subcontractors performing work on any federally funded or assisted contract, subject to federal wage standards in excess of \$2,000, for the construction, prosecution, completion or repair of any public building or public work, with limited exceptions. The law prohibits companies from inducing an employee to give up any part of the compensation to which he or she is entitled under his or her contract of employment. The law and corresponding regulations require contractors and subcontractors to submit weekly statements of wages paid to each employee performing covered work during the preceding payroll period. The regulations also list payroll deductions that are permissible and deductions that require government consent.

The Sherman Act is the cornerstone of American federal antitrust law. Section 1 of the Act prohibits agreements that unreasonably restrain trade, while Section 2 prohibits the illegitimate acquisition or maintenance of monopoly power, generally defined as the ability of one company acting alone to control prices or exclude competition.

In addition, nearly all 50 states, the District of Columbia, Puerto Rico, and the US Virgin Islands have their own statutes that apply to business activities. State statutes empower state attorneys general to enforce state and federal laws. State laws are preempted by Federal laws and both can apply concurrently.

### Canada

The Criminal Code and the Corruption of Foreign Public Officials Act (the CFPOA) are the primary pieces of legislation governing bribery in Canada. The Criminal Code sets out various offences related to domestic bribery. The CFPOA prohibits bribes to foreign public officials and is the Canadian legislation pursuant to which Canada implements its obligations under the United Nations Convention against Corruption.

The Conflict of Interest Act applies specifically to federal public office holders. The Conflict of Interest Act prohibits public office holders, and members of their families, from accepting “any gift or other advantage... that might reasonably be seen to have been given to influence the public office holder in the exercise of an official power, duty or function.” In addition to the federal Conflict of Interest Act, there are various provincial acts that address conflicts of interest in provincial government.

The Canada Elections Act creates a prohibition against offering or accepting bribes, gifts or other advantages that might reasonably be seen to have been given to influence the election-related choices made by individuals, whether those are the candidates or the electors themselves, during an election period. In Canada, the Conflict of Interest Act prohibits public office holders, and members of their families, from accepting “any gift or other advantage... that might reasonably be seen to have been given to influence the public office holder in the exercise of an official power, duty or function.”

The Quebec Anti-Corruption Act is the only broad sub-federal anti-corruption legislation in Canada. The Anti-Corruption Act deals with corruption, breach of trust, malfeasance, collusion, fraud and influence peddling in the public sector, as well as misuse of public funds or public property or gross mismanagement

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of contracts within the public sector. The Anti-Corruption Act creates a local provincial authority that investigates allegations of corruption in violation of existing anti-corruption legislation.

### 3. Definitions

Anything of value: is broadly defined. Examples include, among other things:

- Cash or cash equivalents
- Free merchandise or discounts not readily available to the public
- Gifts
- Trips
- Travel or lodging
- Lavish entertainment
- A business opportunity or seat on a board of a company
- Charitable contributions
- Political contributions
- Offer of employment to an official's relatives or friends
- Promise or assumption to pay or forgiveness of debt
- Personal favors
- Scholarship to a person, relatives or friends
- Loans at favorable interest rates

Bribery: A “bribe” may include the offer, promise, or delivery of money, favors, gifts, entertainment or “anything of value,” whether offered, promised, or delivered directly or indirectly, that is given, promised or delivered to influence the judgment or conduct of a person in a position of trust. A bribe includes both to offers to public officials and in certain circumstances offers to non-public officials.

Business gifts: tokens of appreciation that are not intended to create a sense of obligation. When business gifts are excessive or lavish, they may be interpreted as bribes.

Conflicts of Interest: includes any business interest or personal relationship that could influence or could create the appearance of influencing a person’s loyalty to the Company.

Corruption: Corruption is dishonest or illegal behavior, including fraud, bribery, or influencing a public official to provide improper advantages.

Direct and indirect: this policy prohibits the offer, promise or delivery of bribes directly to a person as well as the offer, promise or delivery of bribes indirectly for his or her benefit, or at his or her direction (e.g., through agents, family member, political parties or charitable contributions).

Entertainment: opportunities to build relationships in informal settings and not intended to create a sense of obligation. When entertainment is excessive or lavish, it may be interpreted as a bribe.

Facilitation payments: small payments to expedite a routine, non-discretionary action by a public official.

Fraud: offence for anyone to defraud the public or any person, of any property, money, valuable security, or service, by deceit, falsehood, or other fraudulent means. This covers almost any form of dishonesty.

Gratuity: A gratuity is an offer or reward for past action.

Kickback: A kickback is a bribe; the term is commonly used to describe bribery in construction projects.

Public officials: include, among others, elected officials; government employees like contracting officers, procurement personnel, auditors, safety inspectors and political candidates as well as some employees of state-owned enterprises. The legal definition of “public official” is very broad, and it is not always obvious who is considered a government official. Compliance should be consulted if there is any doubt.

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Business Partners: include prime contractors, subcontractors, joint-venture partners, vendors, suppliers, brokers, agents, consultants and other business associates with whom the Company interacts.

#### 4. Policy Requirements

Bribes, kickbacks and gratuities are prohibited.

- a. We do not pay or offer Bribes, Kickbacks or Gratuities to public officials, foreign public officials, private individuals or any other person or organization, either directly or indirectly, including through their family members, friends, agents, charities or other intermediaries.
- b. We do not solicit or accept bribes, Kickbacks or Gratuities from any person or organization.
- c. We do not pay, offer, promise, solicit or accept bribes through any Third Party.
- d. We strictly prohibit facilitation payments.
- e. Third Party relationships and acquisitions require due diligence and criminal risk management.
- f. Business relationships with Business Partners require assessment of the risk and, where warranted, formal due diligence review for criminal and bribery risks in the proposed relationship.
- g. The Company objective is to attain the best possible knowledge of Business Partners with whom we work, as well as their business partners and investors, to confirm that they act in an ethical manner and bring no economic damage or reputational risks to the Company.
- h. The Company informs all Business Partners of the Company's criminal and antibribery standards, obtain their written acknowledgements that they understand them and will comply with the obligations included in the ACS Business Partner Code of Conduct within all written contracts and monitor contract performance by Business Partners as required.
- i. The Company confirms that each Joint Venture in which it holds a majority ownership interest adopts and implements this Policy or a substantially similar policy.
- j. The Company confirms that in each Joint Venture in which it holds a minority ownership interest, the Company, in good faith and to a reasonable extent, causes the Joint Venture Management Committee to adopt and implement this Policy, or a substantially similar policy.
- k. The Company exercises oversight of each Joint Venture's criminal and anti-bribery compliance performance.
- l. The Company enters into agreements to acquire other businesses only after assessing their risk and conducting due diligence; our business integration plans include adopting this, or a substantially similar policy.

Business relationships are free from improper influence.

- a. The Company does not seek or take undue benefits by taking advantage of personal relationships with public officials, foreign public officials, public agencies or any other Business Partner.
- b. In accordance with the Code of Conduct, Company personnel do not engage in activities that conflict with the Company's business interests or those of our parent companies, nor do we encourage personnel of other organizations to compromise their own duty of loyalty.

Business and financial records are accurate.

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- a. The Company does not conceal bribes or other improper payments by including them in prime or subcontracts, by using “off-the-books” arrangements or by falsifying our books and records in any other way.
- b. The Company maintains detailed and accurate books and records for entertainment, gifts, payments, receipts and Business Partner relationships.
- c. The Company has implemented and will periodically review our system of internal controls that ensure that our books and records are accurate.
- d. The Company does not participate in active or passive money laundering. All employees must stay vigilant to any evidence of a lack of integrity by natural and legal persons with whom we contract.

Lobbying and political contributions are prohibited.

- a. The Company does not make political contributions.
- b. The Company does not hire lobbyists, except in limited circumstances, in strict compliance with applicable laws, after review and approval by Legal, Compliance, and the Company CEO.

Sponsorship and Donations are strictly limited.

- a. The Company does not make contributions or sponsor events, unless they have a strategic relationship to our Company and our business activities.
- b. Sponsorships and Donations should concentrate on one of the following four key activity areas:
  1. Education and promotion of young talent. The Company supports construction related and technical subjects, which create understanding for the fascination of our industry to young talent.
  2. Design and preservation of living spaces. The Company supports initiatives that serve the preservation and further development of urban and rural areas.
  3. The creation of opportunities for underserved or disadvantaged persons to succeed. The Company supports initiatives for underserved and disadvantaged persons such as veterans, women and minorities to create genuine opportunities for personal growth and business development.
  4. The encouragement of health and safety in the workplace. The Company supports efforts to create healthy and safe environments in the workplace is of essential importance to the construction industry.
- c. All sponsorships and donations must meet the following requirements:
  - They are allowed by law.
  - They do not act as or disguise bribes, kickbacks or gratuities in violation of the prohibitions set forth above.
  - They do not act as a conduit to finance illegal activities that violate laws or regulations that prohibit money laundering, financing of terrorism and other illegal activity.
  - They are approved in advance and through the Sponsorship and Donations Disclosure on the Ethics and Compliance Intranet page.
  - All sponsorships or donations must be accurately recorded in the Company’s financial records.

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- d. The Company may make contributions or sponsor events and set up a booth at industry fairs and conferences only after the relevant approvals have been approved through the Sponsorship and Donations Disclosure on the Ethics and Compliance Intranet page.

Gifts, meals and entertainment are restricted by the Gifts and Entertainment Policy.

- a. The Company does not offer or give any gifts, meals or entertainment to public officials, foreign public officials or to any person or business either directly or through any intermediary.
- b. The Company does not request any gifts from public officials, foreign public officials or any Business Partner, either directly or through any intermediary.
- c. Employees may obtain expense reimbursement for their own meals they have consumed at meetings with external business personnel following the FlatironDragados Travel and Expense Policy.
- d. Business meals among business partners are allowed provided that the costs are reasonable and there is no intent to unduly influence or gain unfair advantage over third party action.

Refer to the Gifts and Entertainment Policy for further guidance.

## 5. Employee Responsibilities

Employees are required to be aware of and adhere to this Policy and to implement compliance procedures that management designates for their respective activities.

Employees are also required to look for warning signs of bribery, money laundering, human rights violations or any other criminal activity and to ask questions, seek guidance and report potential violations.

Employees have the right to seek guidance from, and report potential violations to

- FlatironDragados third party reporting line.

Link for online reporting:



USA Phone Number 1-800-461-9330

Canada Phone Number 1-800-235-6302

Multiple language options are available.

The reporting line is operated by an independent third party that notifies the Compliance Department of questions and reports. If utilizing this resource, please keep in mind that providing contact information along with the report assists any investigation that may follow.

- Direct Supervisor or any other member of management
- Human Resources
- Legal Department
- Member of the Compliance Committee
- Local EEO Officer
- Any member of the Compliance Department

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The Compliance Reporting and Anti-Retaliation Policy applies; under no circumstances will the Company tolerate any direct or indirect retaliation against an employee who reports a suspected violation in good faith, even if the concern is found to be unsupported. Anyone who attempts to retaliate against an employee or discourage a good faith report will be disciplined, including possible termination of employment.

**6. Director, Officer and Manager Responsibilities**

Director, Officers and Managers have additional obligations, including:

- Considering bribery and corruption risks and giving effect to this Policy in setting strategy, making business decisions, setting revenue goals and entering transactions.
- Understanding and managing risks of corruption and bribery in their respective areas of responsibility and implementing effective anti-corruption procedures.
- Allocating resources and assigning personnel for anti-corruption compliance procedures. Acting as champions of this Policy and communicating its importance internally and externally.
- Ensuring that the employees who report to them know about this Policy and their compliance obligations.
- Escalating reports and questions they receive from employees and Business Partner personnel about potential violations of this Policy to the Compliance Department.

**7. Business Partner Responsibilities**

The Company conducts due diligence and risk assessments on our business partners, suppliers, and agents to ensure they meet our ethical and legal standards. This includes evaluating potential risks related to criminal conduct and bribery before entering business relationships and including clauses within our agreements holding our Business Partners to the standards set forth in ACS Code of Conduct for Business Partners.

**8. Policy Violations**

Any Company personnel who violate this Policy will be subject to disciplinary action in accordance with applicable laws, including possible termination of employment.

Each Business Partner agreement shall specify that a violation of criminal or anti-bribery obligations shall be grounds for termination of the agreement and other legal remedies.

The Company will fully cooperate with law enforcement authorities in any investigation or prosecution related to criminal conduct or bribery.

**9. Review**

The Company is committed to regularly reviewing and updating this policy to ensure it remains in compliance with all applicable laws and reflects best practices. The Company continuously improves its practices, systems, and controls to mitigate the risks of criminal conduct and bribery in all aspects of our operations.