



**STATEMENT ABOUT DUE DILLIGENCE ASSESSMENT  
NORWEGIAN TRANSPARENCY ACT**

June 2023

## **CONTENT**

### **1. INTRODUCTION**

### **2. SCOPE**

### **3. DUE DILLIGENCE ASSESSMENT**

#### **3.1 GENERAL DESCRIPTION OF THE COMPANY'S GUIDELINES AND ROUTINES TO MANAGE ACTUAL AND POTENTIAL NEGATIVE CONSEQUENCES**

##### **3.1.1. CODE OF CONDUCT**

##### **3.1.2. EVALUATION OF SUPPLIERS AND SUBCONTRACTORS**

###### **3.1.2.1 LEVEL OF SUBCONTRACTORS**

###### **3.1.2.2 COLLECTION OF TAX CERTIFICATES**

###### **3.1.2.3 SOCIAL RESPONSIBILITY DECLARATION**

###### **3.1.2.4 COLLECT INFORMATION AND EVALUATE CONTRACT ASSISTANTS**

###### **3.1.2.5 ENSURE THE RIGHTS OF CONTRACT ASSISTANTS' EMPLOYEES**

#### **3.2 INFORMATION REVEALED ABOUT ACTUAL NEGATIVE CONSEQUENCES AND CONSIDERABLE RISK OF NEGATIVE CONSEQUENCES**

#### **3.3 INFORMATION ABOUT MEASURES TO STOP ACTUAL NEGATIVE CONSEQUENCES OR LIMIT CONSIDERABLE RISK OF NEGATIVE CONSEQUENCES**

#### **3.4 EXPECTED RESULT OF THE MEASURES**

**APPENDIX 1 - ANNEX 1: ACCIONA subcontractors contract**

**APPENDIX 2 - PROCUR-e: Responsible suppliers declaration**

**APPENDIX 3 - H&S Induction CSR slides**

## 1. Introduction

The UN has given the world a joint work plan to eradicate poverty, fight inequality, and stop climate change by 2030. We must contribute to achieving the UN's sustainability goals and ACCIONA Construcción SA NUF is also aligned to ensure successfully achieving such goal.

Due to our operations in Norway, we are covered by the Norwegian Transparency Act and work closely with our suppliers and business partners. To succeed in this important work with sustainability, ACCIONA Construcción SA NUF will and must work together with the client, sub-contractors, all our suppliers, and different business partners to bring about good measures and improvements. ACCIONA Construcción SA NUF strategy is to work on a long-term basis and have a good and open dialogue with all partners. This is important to succeed in all areas of the sustainability pledge.

Company has drawn up a schedule of activities to ensure the aforementioned work is achieved. Such schedule consists of the following activities:

- Review and update our managing documents to ensure that our values, policies, routines, guidelines, and contracts take the requirements and expectations of the Transparency Act into account. This includes developing and/or adapting procedures, reporting, policies and information functions, defining and assigning roles and responsibilities, preparing mandates and defining risk acceptance and level of ambition.
- Mapping own operations, supply chain, and business relationships at an overall plane, in order to map where we have the greatest influence.
- Risk assess all suppliers and business partners to see if there is a risk of negative impact on human rights and decent working conditions based on recognized risk parameters.
- Based on a risk-based approach, assess which follow-up controlling measures are deemed necessary to carry out on suppliers in the various risk categories.

## 2. Scope

As of June 2023, ACCIONA Construcción SA NUF participates in three different construction projects in Norway:

- EPC TBM Follo Line project
- Sandbukta – Moss – Såstad project
- E6 Ranheim – Vaernes project

However, EPC TBM Follo Line project and Sandbukta – Moss – Såstad project are developed in a Joint Venture company with a partner, having such Joint Venture company its own and separate legal entity, operating independently of ACCIONA Construcción SA NUF. In that sense, ACCIONA Construcción SA NUF only

participates in the ownership of the Joint Venture company, but has no responsibility in the daily operations and or the agreements with subcontractors or third parties, in relation to the application of the Norwegian Transparency Act.

E6 Ranheim – Vaernes is the only project in Norway where ACCIONA Construcción SA NUF is the main contractor by itself (not being a Joint Venture company), having the entire and full responsibility in the daily operations of the project. Therefore, on that basis, due diligence assessment for ACCIONA Construcción SA NUF as per the Norwegian Transparency Act has been narrowed and limited to the activities carried out and subcontracts/third parties contracts at the E6 Ranheim – Vaernes project in Trondheim.

### **3. Due diligence assessment**

ACCIONA Construcción SA NUF is the turnkey contractor of the E6 Ranheim-Vaernes project in Trondheim, for the design and construction of 23 kilometers of four-lane highway in collaboration with Norwegian state-owned Nye Veier. The E6 between Ranheim and Værnes effectively connects the largest regional center with its most important regional hub, including the regional airport. To do this, ACCIONA Construcción SA NUF was awarded a contract worth NOK 4.3 billion to design and build the motorway; ACCIONA's commitment consists of both the design and construction of the 23-kilometers of motorway, which includes 7.3 kilometers of tunnels, three new motorway bridges and five new two-level intersections.

As part of the upgrade of the existing tunnels, ACCIONA Construcción SA NUF will build new portals and renew the infrastructure. This will increase the capacity of the E6 from two to four lanes and significantly improve traffic safety and reduce the need for detours during maintenance work, while increasing the speed limit, from the current 90km per hour to 110km per hour. Until its re-opening, ACCIONA Construction SA NUF will also be responsible for managing traffic and constructing temporary alternatives to maintain the flow of vehicles between the two key hubs.

On the basis of the area of operation, type of work performed and construction activities carried out, ACCIONA's main focus for this due diligence assessment are company's subcontractors and material suppliers.

#### **3.1. General description of the company's guidelines and routines to manage actual and potential negative consequences**

##### **3.1.1. Code of conduct**

When ACCIONA became a signatory of the UN Global Compact it took on the challenge of gradually implement the Ten Universal Principles on which this initiative bases its day-to-day activities. It also committed to keeping the Company's stakeholders up to date, in a totally transparent and objective manner, on the headway made in this process.

ACCIONA's aim is to extend its commitment to its suppliers, contractors and collaborators in order to establish stable and long-lasting cooperative commercial relationships underpinned by honesty and trust, capable of minimizing the risk of violating human and social rights, and ensuring strict compliance to laws and regulations.

Furthermore, ACCIONA's shares strong Ethical Principles and Code of conduct that all employees should comply with underlying the commitment to carry out all business and professional activities in accordance with the current law and regulations in the country it operates, Norway. ACCIONA also encourages suppliers, contractors, and collaborators to have their own policies and codes of conduct in place and run their activities in accordance with best practices, and meet all internationally recognized standards.

Various digitized systems have been put in place aiming to publish decisions and to control social responsibility compliance;

- **Interacciona:** ACCIONA's intranet where extensive information regarding social responsibility or the Code of Conduct can be found.
- **PROCUR-e:** ACCIONA's Supplier Portal and Procurement Tool, aims to ensure and promote credibility, traceability, and agility in all sourcing and procurement processes where each vendor is studied both at the corporate level and at the CSR level.
- **ERP:** Management system of each division of ACCIONA. The ERP purchasing module enters the suppliers when they have passed the registry process in Procur-e and the purchasing/order issuing process is carried out when the negotiation has been managed in Procur-e.
- **Nalanda Global:** Vendor facing platform used for uploading and checking Health & Safety documentation from all subcontractors to control compliance. All documentation is automatically transferred to HMSreg for the Client.

### **3.1.2. Evaluation of suppliers and subcontractors**

#### **3.1.2.1. Level of subcontractors**

No more than two levels of subcontractors are permitted. This provision is stated in the contracts signed by the subcontractors. The number of subcontractors by level (0, 1, and 2) is detailed in the monthly report ACCIONA Construcción SA NUF prepares for Nye Veier on a monthly basis.

The full ANNEX 1 of a template of the contracts can be found in Appendix 1 of this statement and below is an extract reflecting this provision:

21. The subcontractor shall ensure that no more than one tier of subcontractors are used for the performance of any parts of the Work, unless Nye Veier or main contractor provides its written consent to further subcontracting.

### 3.1.2.2. Collection of tax certificates

There are two processes in place aiming to collect tax certificates.

During the procurement phase (described below), the tax certificate is required from subcontractors with contracts reaching 4 million NOK and above. This document needs to be uploaded to PROCUR-e and cannot be older than 6 months.



During the health & safety phase (described also below), the tax certificate is requested to be uploaded in Nalanda by all subcontractors.

### 3.1.2.3. Social Responsibility declaration

It is mandatory for each subcontractor and supplier to submit a self-declaration in order to enter PROCUR-e (the vendor portal and procurement tool). This “*Responsible suppliers declaration Acciona group*” reflects ACCIONA’s terms and conditions, where the Code of Conduct, the ethical principles for subcontractors and the minimum CSR terms to comply with are communicated. The full declaration can be found in Appendix 2.

Various CSR provisions are also stated in the main contract with the Client by means of which ACCIONA is transferring its obligations mutatis mutandis to all subcontractors. The ANNEX 1 describes the general conditions applicable to the E6 Ranheim-Vaernes contract and ANNEX 6 lists the general project-related documentation, such as the Chapter 4 – *Special contractual provisions on social responsibility*.

The full ANNEX 1 of a template of the contracts can be found in Appendix 1 of this statement. A summary with the main provisions is also included below:

- *Point 7. Nye Veier or ACCIONA shall have the right to terminate the subcontractor and/or any of its member of its Group if they perform their work in such a way as to affect the integrated interaction or performance, and this has consequences for progress, quality, costs, HSE or social responsibility, or if otherwise behave in a blameworthy way or in another way prove being unsuitable to perform their duties.*
- *Point 11. If the subcontractor’s personnel perform its work in such a way that it is detrimental to the Project and that it will have consequences for the progress, quality, costs, HSE or social responsibility, or in the case the personnel otherwise behave in a blameworthy way or in another way prove to be unsuitable to perform their tasks, ACCIONA or Nye Veier shall be entitled to request the replacement of the personnel at no cost. All of subcontractor’s contracts with other contract assistants shall contain equivalent provisions.*

- *Point 12. Corporate social responsibility and HSE (health, safety and environment) are essential to the client's business – both regarding own operations and regarding suppliers. The client's special provisions on these matters are included in Annex 1 and 6. The requirements in Annex 6 shall apply mutatis mutandis to subcontractor.*
- *Point 14. The subcontractor shall ensure that wages and working conditions of its and of any member of its Group's employees involved in performance of the works are in compliance with the following. The subcontractor shall have the burden of proof that this point is complied with.*
- *Point 14. If subcontractor is in breach of any of the provisions in this point, Nye Veier or ACCIONA may withhold an amount reasonably estimated by Nye Veier or ACCIONA, until the subcontractor documents that the breach has been remedied. If such documentation is not provided within the issuance of the Completion Certificate, the subcontractor shall lose the right to the amount withheld, and this shall be deducted from the final account.*

#### **3.1.2.4. Collect information and evaluate contract assistants**

ACCIONA has put in place various controls to evaluate suppliers and subcontractors, making sure they comply with the rules and do not find themselves related to bribery, corruption, and fraud.

##### **a) PROCUR-e**

During the procurement pre-qualification phase, a risk map is elaborated for each vendor to identify the most qualified and CSR-compliant vendor.

This risk map is fed by information provided by the vendor, ACCIONA, or external systems and is analyzed through 11 variables which provide individual calculations and daily updates of the risk related to the suppliers and contractors. Some examples of the variables are:

- **Supplier integrity:** ACCIONA investigates the supplier situation in terms of Money Laundering, Tax Haven and Corruption Litigations, and its presence in International Watch Lists
- **Corporate responsibility and sustainability:** The supplier answers to the ACCIONA Self-Assessment Questionnaire in terms of Sustainability and the score is automatically calculated.
- **Expired Legal Documentation:** PROCUR-e monitors the legal documents status received through external systems, that certify if the supplier is up to date with payments with the Social Security, Tax Office and if it has a Civil Liability Policy.

After the pre-qualification is completed, the Supplier Management office in Spain does an assessment of the vendor before it is synchronized with their SAP system. The basic registration consists of several steps but mainly the following documents are reviewed:

- Tax Identification Number and Business Name supporting document

- Bank Receipt (or any issued documentation showing the bank details provided)
- CSR: self-declaration of compliance

For Contracts value (or accumulated purchase orders during 1 year related to one vendor) higher than 4 mill. NOK, an additional qualification process, called homologation, must be conducted. This consists of reviewing:

- Liability insurance
- TAX and VAT certificate
- CSR related series of questions
- Annual accounting (from Brønnøysund register)

#### **b) *SEO.net***

All vendors, suppliers, and subcontractors, are registered in ACCIONA's ERP management tool SEO.net, where the vendor's general information is registered:

- Bank certificate that confirms the bank account number and holder
- General data of the company
- Contact details

Once registered, ACCIONA can process the payment of the invoices.

#### **c) *Nalanda***

For subcontractors specifically, the Health and Safety registration process will proceed once the registration in PROCUR-e is completed and the contract has been signed by both parties. This last step consists of a strong documentation control to warrant that all the activities carried out are in line with the corresponding legislation. The subcontractor's documentation needs to be uploaded in Nalanda and is reviewed according to ACCIONA's and the Norwegian standard.

Below is the documentation requested by category. Subcontractors are approved in Nalanda only when they have been assessed by ACCIONA and sent to the Client for approval.

#### **General documentation:**

- H&S declaration of conformity
- Appointment of HS supervisor
- HSE declaration
- Tax certificate and a copy of identification of the person who signs the document
- Power of Attorney
- Declaration of CSR

#### **Company related documentation:**

- Membership of Occupational Health Services (copy of agreement)



- RF-1199 (applies only to foreign companies)
- Documentation of enrolment into company pension agreement – minimum by law (copy of agreement)
- Documentation of insurance occupational injury (copy of documentation)
- Liability insurance

**Machinery related documentation:**

- Declaration of Conformity or Machinery CE Marking
- Technical Data sheet of every machine related to the work
- Maintenance Manual
- Machinery Control Report
- Insurance

**Workers related documentation:**

- Passport (Foreign worker)
- Employee D-number (only for foreign company/worker)
- HSE Card / Green Card (register in HMS-reg). Two faces of the card
- A1 Forms (only for foreign company/worker)
- Training, certificates, license etc, according to the task they perform. (Copies to be sent to the contractor)
- Specific training in first aid

**3.1.2.5. Ensure the rights of contract assistants' employees**

***a) Seriousness checks***

Monthly seriousness checks are conducted to ensure that the subcontractors and their subcontractors are complying with the requirements of the Client, the E6 Project, and all applicable laws and regulations in regard to Corporate Social Responsibility.

The selection of the subcontractors to be audited is based on ACCIONA's evaluation grid, which aims to develop a consistent system to classify the contract assistants and facilitate decision-making to select and control the most relevant ones.

Example of information collected at an employee level in connection with the seriousness check:

- Written employment contract
- Pay slips
- Overview of the working hours
- Work and shift schedule
- Agreement covering expenses travel and lodging

Example of information collected at a company level in connection with the seriousness check:

- Agreement on the average calculation of working hours
- Agreement on working time arrangement / Approved rotation plans
- Pension agreement
- Collective agreement the company is tight to
- SK-01 self-declaration wages and working conditions
- Election of safety representative

***b) HSE card***

Furthermore, the HSE card is used for the authentication and registration of all workers at the project.

The purpose is also to limit social dumping and working crime by systematizing control and analysis of suppliers and their crews on-site and in the facilities. The processing of personal data is in accordance with the provisions of EU Regulation (GDPR), the Personal Data Act.

**3.2. Information revealed about actual negative consequences and considerable risk of negative consequences**

On the basis of the compliance with Chapter 4 of the Contract and the Social Responsibility obligations, a position as CSR Coordinator was hired at Acciona Construcción SA NUF in the E6 Ranheim – Vaernes project, to ensure the compliance with all regulations by subcontractors and suppliers.

Amongst other duties, such CSR Coordinator is responsible to conduct audits and controls on a regular basis, and a monthly internal control towards own employees, but also subcontractors and suppliers. As a result of such monthly controls, a deviation checklist has been prepared, to identify the most relevant deviations and the consequent actions required.

From the entry into force of the Norwegian Transparency Act since the 1<sup>st</sup> July 2022, these are the identified most relevant deviations by subcontractor, and the action required/already put in place.

COMPANY	START DATE	END DATE	DESCRIPTION	WEA/C4	ACTION REQUIRED
MESTA AS	10.11.22	Ongoing	<p>MESTA has been working in the facility various Sundays.</p> <p>MESTA's last approved rotation plan expired on the 23rd of September 2022, and they have forgotten to ask for a renewal. NAF does not backdate approvals. Application for renewal was initiated on November 7th. Working following the rotation plan of an expired agreement is a breach of the working time regulations.</p> <p>NAF approved the new plan on the 22nd of November.</p>	AML §10-12.4	<p>All hours worked beyond normal working hours are overtime in the period from September 24th to November 6th.</p> <p>MESTA has determined internally the payment plan for each work period and communicated the agreement to the shop stewards.</p>
TRØNDELAG BUD OG TRANSPORT AS	13.01.2023	Closed	<p>Overtime is not paid in the control period. 1h of commuting per day is paid for. 40h / week + 5h commuting = overtime over 45h / week</p>	AML §10-4	Overtime has been documented (overtime for 22-Nov, 22-Dec, 23-Jan 23-Feb)
TRONDHEIM KRANSERVICE AS	10.05.2023	Ongoing	<p>The employment agreement daily working hours: 45h/week (7h00 - 17h00 (1h break) = 9h/day)</p> <p>Kranoverenskomsten §3.1: Total ordinary hours per week 37.5h</p> <p>45 - 37.5 = 7.5h -&gt; That is 1.5h "overtime" every day. Overtime cannot be "planned".</p>	AML §10-6.1	All overtime has been paid for but. The employment contract must be adjusted to ordinary hours per week of 37.5 hours and overtime cannot be planned or performed on a daily basis.
TRONDHEIM KRANSERVICE AS	13.06.2023	27.06.2023	The worker performed some work in February which wasn't paid for. The worker contacted Acciona for support.	AML §10-6.1	The hours have been paid and documented by pay slip.

### **3.3. Information about measures to stop actual negative consequences or limit considerable risk of negative consequences**

As previously mentioned above, Acciona Construcción SA NUF decided to establish a specific position at the E6 Ranheim-Vaernes project, to ensure the compliance with Chapter 4 of the Contract and the Social Responsibility obligations. This CSR Coordinator role is the first checkpoint for control and the first measure to stop actual negative consequences or limit considerable risk of negative consequences.

Besides, specific provisions included in Acciona subcontractors' contracts limiting the scope of the subcontractor's work are also a good measure for such subcontractors to uphold the highest standards of business ethics in the performance of those construction activities.

These both procedures in place have led to prevent, stop and correct any potential deviation with respect to compliance with current regulations, and have contributed to prevent any possible negative consequence.

### **3.4. Expected result of the measures**

Measures and procedures put in place have proven to be useful and efficient, they have made it possible to reveal deviations in the event of any non-compliance or breach of the regulations by subcontractors/suppliers, and at the same time have allowed the corresponding actions to be implemented to correct such deviations as quickly as possible.

Therefore, Acciona Construcción SA NUF is totally satisfied with the result of the internal processes and measures and, for the time being, it's been considered they are totally correct. Hence, it is not necessary to implement any change or additional measure as of today.

## **APPENDIX 1 - ANNEX 1: ACCIONA subcontractors' contract template**

### **Annex 1: Particular conditions arising from the E6 Ranheim-Værnes contract**

The E6 Ranheim-Værnes contract (Hereinafter the "Project") has the following conditions that must be considered as binding for any subcontractor entering into a subcontractor related with the Project.

1. The subcontractor may be assigned to Nye Veier upon its request which must be communicated in written to the subcontractor by ACCIONA.
2. The works must be performed and the materials must be produced (if any) in compliance with fundamental requirements to human rights, employee rights and environmental protection, as set out in national legislation at any site, and the following conventions:
  - I. The United Nations' declaration of human rights, and
  - II. The United Nations' children convention Art. 32, and
  - III. The International Labour Organisation's conventions numbers 29, 87, 98, 100,105, 111, 138 and 182.
3. The subcontractor hereby declares its full acceptance of the collaboration poster and commitment to comply with it and its subsequent update, if any. The collaboration poster is developed and managed by Nye Veier and Acciona.
4. Any deliverable or material to be handed over by ACCIONA to the subcontractor must be free of liens and encumbrances other those for which ACCIONA is responsible.
5. Nye Veier and ACCIONA shall have the rights to information, technology and inventions made by the subcontractor during the performance of the works.
6. Nye Veier and ACCIONA are entitled to conduct announced / unannounced audits and verifications, as well as inspections of the management of the subcontractor as long as the work is in progress.
7. Nye Veier or ACCIONA shall have the right to terminate the subcontractor and/or any of its member of its Group if they perform their work in such a way as to affect the integrated interaction or performance, and this has consequences for progress, quality, costs, HSE or social responsibility, or if otherwise behave in a blameworthy way or in another way prove being unsuitable to perform their duties.
8. Nye Veier has the right to claim directly to the subcontractor in case of any defect or error during the guarantee period stated in the main contract.
9. The subcontractor shall uphold the highest standards of business ethics in the performance of the works. Honesty, fairness and integrity shall be paramount principles for the subcontractor in its performance of the works.

10. The subcontractor agrees that it will not, directly or indirectly, receive from, or give or offer to give any member of the Nye Veier or ACCIONA, or to other purchasers or suppliers, or to government officials or any other persons anything of material value which would be regarded as an improper inducement to any party.

11. If the subcontractor's personnel perform its work in such a way that it is detrimental to the Project and that it will have consequences for the progress, quality, costs, HSE or social responsibility, or in the case the personnel otherwise behave in a blameworthy way or in another way prove to be unsuitable to perform their tasks, Acciona or Nye Veier shall be entitled to request the replacement of the personnel at no cost. All of subcontractor's contracts with other contract assistants shall contain equivalent provisions.

12. Corporate social responsibility and HSE (health, safety and environment) are essential to the client's business – both regarding own operations and regarding suppliers. The client's special provisions on these matters are included in Annex 1 and 6. The requirements in Annex 6 shall apply mutatis mutandis to subcontractor.

13. Any breach of the provisions contained in Annex 1 and 6 shall be considered as a defect and breach of contract, cf. NS 8415 clause 36.1. The subcontractor is obliged to rectify such breach regardless of his costs for such rectification. The rectification shall be made within a reasonable period stipulated by the main contractor. Subcontractor has to be able to provide documentation evidencing that the breach has been rectified in a way the main contractor has ordered. Material breach of the provisions, including failure to remedy such breach within deadline stipulated by main contractor, shall give main contractor the right to rescind the contract, cf. NS 8415 article 39.

14. The subcontractor shall ensure that wages and working conditions of its and of any member of its Group's employees involved in performance of the works are in compliance with the following. The subcontractor shall have the burden of proof that this point is complied with.

- I. If the works (or parts thereof) are covered by any regulation relating to general application of wage agreements (NO: "Forskrift om allmenngjøring av tariffavtale"), the subcontractor shall have wages and working conditions which are in compliance with applicable laws and regulations.
- II. To the extent the works is not covered by the regulation mentioned in the previous paragraph, the subcontractor shall have wages and working conditions based on applicable national collective agreements for comparable work.
- III. Upon request from Nye Veier or ACCIONA, subcontractor shall provide necessary documentation of the wages and working conditions for employees involved in the performance of the works. Nye Veier or ACCIONA shall also have the right to inspect and audit subcontractor and any member of its Group, and shall have access to premises used for housing of said employees. The subcontractor shall ensure that Nye Veier or ACCIONA shall be entitled to enforce its rights to documentation and inspections set out herein directly against any member of subcontractors Group.
- IV. If subcontractor is in breach of any of the provisions in this point, Nye Veier or ACCIONA may withhold an amount reasonably estimated by Nye Veier or ACCIONA, until the subcontractor documents that

the breach has been remedied. If such documentation is not provided within the issuance of the Completion Certificate, the subcontractor shall lose the right to the amount withheld, and this shall be deducted from the final account. The withholding pursuant to this Article shall be without prejudice to Nye Veier or ACCIONA right to terminate the subcontractor due to subcontractor's breach or make other claims in accordance with the subcontractor.

- V. Wages and working conditions includes regulations on maximum working hours, salary, including compensation for overtime, allowance for shift/rotation and hardship, and expenses for travel, food and lodging, insofar as these regulations are covered by the wage agreement. In case of a substantial violation by a member of subcontractor's Group of the provisions set out herein, Nye Veier or ACCIONA shall have the right to require that subcontractor removes such member from having any relationship with the subcontractor. The subcontractor shall not be entitled to any increase in its prices or adjustment in the s subcontractor schedule with respect to delays and increased costs caused by such removal, and the subcontractor shall indemnify Nye Veier or ACCIONA for any liability incurred by Nye Veier or ACCIONA in connection with such removal.

15. No Party shall be liable to the other Party, whether by way of indemnity or in contract or in tort (including negligence), for any indirect or consequential loss or damages or loss of profit, loss of use, loss of production or loss of contract or for any financial or economic loss whatever and howsoever caused arising out of or in any way connected with this subcontractor.

16. Nye Veier shall handle all contact with and make statements to media and public and private stakeholders related to the E6 Ranheim-Værnes contract and the Contract. Subcontractor can only make statements after special agreement with ACCIONA in any case. Inquiries to seller from media, landowners, individuals, non-governmental organizations, etc. shall be referred to ACCIONA without undue delay and will be handled exclusively by Nye Veier. Subcontractor shall establish regularly cooperation with ACCIONA to provide information in due time to public and to construction site neighbors.

17. The subcontractor shall participate in the meetings with the Client and/or Acciona if so requested at no extra cost.

18. The Subcontractor shall subscribe to and maintain the following insurances:

- a) Property damage project insurance and transport insurance for the building risk - CAR (Construction «All Risk») - for the contract work outside Norway. The insurance shall cover, inter alia, that part of the contract work that has been performed at any time and the insured interests stated in NS 8407 article 49.2 and 49.3.
- b) Liability insurance for subcontractor's and its contract assistants' cars, construction machinery and other vehicles.
- c) All risk insurance for any vessel or other floating facility used in connection with the contract work. Insurance shall be subscribed Norwegian terms or comparable terms and shall cover the total value of the vessel / facility.

- d) P&I insurance, or other liability insurance if P&I is not available, for the vessel and / or the floating facility, including oil pollution insurance for vessels and floating facilities as mentioned in point c) above.
- e) Occupational injury insurance under the Occupational Health Insurance Act of 16 June 1989, number 65 or equivalent and accident insurance covering the Subcontractor's personnel for the period that it is present and participates in the implementation of the project.
- f) Insurance covering repatriation of the subcontractor's employees in case of illness or accident, regardless of cause.
- g) Insurance covering acute illness or injury arising from business trips related to the contract work.
- h) Insurance covering treatment costs for acute injury and illness for employees not covered by the National Insurance Act.
- i) Any other statutory insurance

The policies shall state that the client and main contractor is co-insured. The insurer shall waive all rights of subrogation against the client and main contractor.

The abovementioned insurances shall be in place from that point in time when the contract work commences and shall not expire until the taking over of the contract work.

The insurance shall be issued by an insurance company with satisfactory credit rating equivalent to a Standard & Poor credit rating minimum equal to A- (or equivalent credit rating by another recognized and independent credit rating agency).

The insurance shall be taken out on such terms and conditions which are common for the type of work the Subcontractor is to carry out and shall be available in Norwegian or English.

The subcontractor shall produce insurance certificates prior to the commencement of the contract work, but not later than 14 days after signing. If the subcontractor fails to prove that he has fulfilled his obligation to insure, then the main contractor is entitled to take out the insurance at the subcontractor's expense. The main contractor shall not be obliged to make progress payments or advance payments until he has received the insurance certificates and terms and conditions from subcontractor.

Subcontractor is obliged to ensure that all its contract assistants meet the insurance requirements specified above.

19. The subcontractor shall sign the authorization for Nye Veier directly obtaining information from the tax authorities, ref. form included in Chapter C5 of the main contract.

20. Reporting requirements to Central Office for Foreign Tax Affairs (COFTA)

The subcontractor shall report to the Central Office for Foreign Tax Affairs in accordance with the provisions of the Norwegian Tax Assessment Act and pertaining regulations. The reporting duty comprises, but is not



limited to all assignments in descending line forwarded to foreign business enterprises, when assignment is carried out in Norway:

- On sites for building, construction and installation work, or
- On sites controlled by purchaser and subcontractors

The reports shall include information about all employees working on assignments that are subject to a reporting duty in Norway (including Norwegian citizens). The reporting duty comprises all production and/or service contracts, including contracts for hiring in or hiring out labor. Assignments worth less than NOK 10,000 shall not be reported. Form RF-1199 shall be used.

Reporting shall take place as soon as possible and no later than 14 days after the Work has commenced. Changes shall be reported no later than 14 Days after the change is implemented.

21. The subcontractor shall ensure that no more than one tier of subcontractors is used for the performance of any parts of the Work, unless Nye Veier or main contractor provides its written consent to further subcontracting.

22. The subcontractor shall report the following on a monthly basis and within two days after the cut-off date of each month. The subcontractor shall in writing describe the work performed in the period. If activities planned for the period have not been performed, a description shall be made of the cause, potential consequences, when the activity is planned to be performed and what measures the subcontractor will implement to adhere to the schedule.

23. The subcontractor management on the project shall participate, collaborate and contribute in the LPS<sup>®</sup> "last planner system" sessions at no cost. These sessions will be performed periodically (e.g weekly or bi-weekly) depending on the status and progress of the Project.

## APPENDIX 2 - PROCUR-e: Responsible suppliers declaration

### RESPONSIBLE SUPPLIERS DECLARATION ACCIONA GROUP

ACCIONA's main objective with its suppliers, contractors and collaborators of any commercial type, including but not limited to companies, corporations, temporary or long-term joint ventures, etc., is to establish stable and long-lasting relationships of cooperation, in secure digital environments, based on honesty, transparency and trust, to minimize the risk of breaching human and social rights, ensure regulatory compliance, in particular but without limitation, concerning matters relating to ethical conduct and integrity, and to reduce the company's environmental footprint. All of this while guaranteeing the supply of goods and services with the highest standards. ACCIONA seeks to involve the company, its employees and its supply chain in a commitment to Ongoing Improvement, and to include Society as an affected party and stakeholder.

Since joining the United Nations Global Compact, ACCIONA has undertaken the challenge of phasing in the ten Universal Principles on which the Compact is based in conducting its daily business, and of notifying its stakeholders with the utmost transparency and objectivity with regard to its progress in this connection.

Through this document, we aim to convey to you our commitment to these principles and share them with you, recommending that you join the UN Global Compact and adopt our management system for corporate social responsibility practices.

The ten principles of the Global Compact ([www.unglobalcompact.org](http://www.unglobalcompact.org)) are:

#### **1) Human Rights**

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights, within their scope of responsibility.
- Principle 2: Businesses should make sure that they are not complicit in human rights abuses.

#### **2) Labour**

- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.
- Principle 5: Business should uphold the effective abolition of child labour.
- Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

#### **3) Environment**

- Principle 7: Businesses should support a precautionary approach to environmental challenges.
- Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility
- Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

#### **4) Anti-Corruption**

- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

As part of its commitment with its suppliers, ACCIONA will implement a process to control and monitor their performance throughout the duration of the commercial relationship. Likewise, it may also review the orders or contracts carried out, once a supply has been delivered or a service executed.

The assessment will be conducted taking into account the supplier's performance in the following areas:

Quality	Environment
Deadlines	Administrative obligations
Health and Safety Management	Technical capacity

As a result of the assessment, the supplier will be assigned a rating level of either A, B, C or D. If the supplier's performance is unsatisfactory (three D ratings), it may be deemed as a "Non-valid" supplier by the ACCIONA Group. This situation may be reversed when any of the issues that were causing it have been remedied, which will be verified through an audit, if applicable, or by drawing up an action plan to mitigate and resolve the shortcomings.

Likewise, the company CONFIRMS that it has read and accepted the Code of Conduct and Ethical Principles for suppliers, contractors and collaborators of ACCIONA, and that it knows, accepts and undertakes to comply with ACCIONA's following minimum standards in connection with Integrity, Quality and Environment and information security:

#### **1. Code of Conduct**

1.1 [http://www.acciona.com/media/2056223/cc\\_2016\\_ing\\_4-10.pdf](http://www.acciona.com/media/2056223/cc_2016_ing_4-10.pdf)

#### **2. Ethical Principles for suppliers, contractors and collaborators.**

2.1 [http://www.acciona.com/media/1787914/principios\\_eticos\\_esp\\_eng.pdf](http://www.acciona.com/media/1787914/principios_eticos_esp_eng.pdf)

#### **3. Minimum Integrity standards**

3.1 The supplier, contractor or collaborator knows the Principles laid down in the Anti-Corruption Policy and Crime Prevention and Anti-bribery Policy: <https://www.acciona.com/shareholders-investors/corporate-governance>

3.2 The supplier, contractor or collaborator knows the ACCIONA Group Anti Corruption Guideline. [https://accionacorp.blob.core.windows.net/media/3127728/anticorruption\\_guidelines.pdf](https://accionacorp.blob.core.windows.net/media/3127728/anticorruption_guidelines.pdf)

3.3 The supplier, contractor or collaborator has not been sentenced in a final legal ruling or involved in cases of corruption, criminal proceedings or lawsuits relating to business corruption, bribery, influence peddling or money laundering. Otherwise it undertakes to present the related information for the purposes of analyzing the seriousness of the events.

#### **4. Minimum Quality standards**

4.1 In the event of not holding ISO 9001 certification, the supplier, contractor or collaborator undertakes to plan, develop and control the necessary processes to comply with the requirements for contracting with ACCIONA.

#### **5. Minimum Environmental standards**

5.1 The supplier, contractor or collaborator undertakes to comply with the applicable legal environmental requirements.

5.2 The supplier, contractor or collaborator knows the principles provided in the four environmental policy documents of ACCIONA (Climate Change, Environment, Biodiversity and Water).

<http://www.accionna.com/sustainability/environment/>

5.3 In the event of not holding ISO 14001 certification, the supplier, contractor or collaborator undertakes to comply with ACCIONA's environmental management plan.

5.4 They must report any existing investigations or legal proceedings resulting from any violation of environmental regulations and must immediately submit the related documentation, if applicable, so that ACCIONA can analyze the severity of the situation.

## **6. Security of the Information**

The suppliers, contractors and collaborators declare that they have and can prove that they have sufficient resources and the necessary technical and organisational means to ensure a suitable level of security in their communications and information systems, such that it guarantees the availability, integrity and confidentiality of ACCIONA's information. They must have a security system that is either certified or in accordance with the standards in force on the matter from time to time.

### **Data Protection**

In accordance with current Personal Data Protection regulations, you are informed that the personal data you provide and any data resulting from the relationship will be processed by the ACCIONA Group companies (including any Temporary Joint Ventures or UTEs, investee companies, or Joint Ventures that they are part of). Such companies may be located in countries that do not offer the same level of data protection as that offered by the European Union. The personal information provided by you will be processed to manage your membership as a potential supplier of the Group and to maintain the business relationship. In the same way, through accepting this privacy policy, you consent, as part of the maintenance of the commercial relationship with the ACCIONA Group companies, the sending of information in terms of prevention of occupational risks, accessing to the training courses available in the platform, satisfaction surveys and other news relating to the activity and services carried out by the ACCIONA Group.

The legal basis for processing are your consent and the correct execution of the agreements between the parties, as without this information, it would not be possible to register you as a supplier.

The data will be kept to identify you as a potential supplier as long as you do not request it be deleted and as long as the relationship exists, as well as in compliance with the legal limitation period that applies.

The data may be handed over to government agencies to comply with legal obligations, to insurance companies in the event of an accident, and to banks in order to pay invoices.

You may also exercise your rights to access, rectify, erase, portability, restrict, and object either by writing to the Data Protection Department at Gran Via de Hortaleza nº 3, 28033 Madrid, Spain, or by sending an email to the following address: [protecciondedatos@accionna.com](mailto:protecciondedatos@accionna.com), including a copy of a valid ID to identify yourself.

In order to keep the information we have of our suppliers up-to-date, you agree to inform us of any changes to your personal data.

- Data controllers: ACCIONA GROUP companies
- Address: Gran Vía de Hortaleza nº 3, 28033 Madrid (España)
- Phone Number: +34 916632850
- Email Address: [protecciondedatos@acciona.com](mailto:protecciondedatos@acciona.com)

### **Declaration**

The supplier, contractor or collaborator hereby accepts that it has received by ACCIONA access or complete and accurate copy of the above-referred documentation, and that it has been accepted, the acceptant being a person sufficiently empowered for this purpose. Likewise, suppliers are hereby informed that any future modification that they must make to their data or to the information provided and that any modification made by ACCIONA to the questionnaire, the codes, the standards and/or the procedures referenced in this declaration will be governed by the provisions herein set forth.

ACCIONA reserves the right to conduct, on its own or through entities it designates, the relevant audits of the supplier, who, by signing this document, agrees to collaborate in said audits.

The supplier, contractor or collaborator understands that if they provide incorrect information or documentation to ACCIONA or fail to provide such information, it could result in the automatic termination, for valid reasons, of any contract that they may have with ACCIONA

## APPENDIX 3 - H&S Induction CSR slides

### Slide 1

#### 35. Corporate Social Responsibility

When ACCIONA became a signatory of the UN Global Compact it took on the challenge of gradually implementing the Ten Universal Principles on which this initiative bases its day-to-day activities fighting against corruption, pledging to work against corruption in all its forms, including extortion and incitement to crime, bribery, conflict of interest, influence, document forgery, money laundering, insider trading and fraud.

##### Principles

- **Respect for fundamental human rights** — ACCIONA rejects any form of human right abuse or violation between employees, suppliers, contractors, collaborators, partners, competitors and society at large, promoting equality of opportunity and non-discrimination.
  - All ACCIONA professionals must treat their colleagues, superiors and subordinates fairly and respectfully. Similarly, relations between ACCIONA employees and those of external collaborating companies or entities must be based on professional respect and mutual collaboration.
- **Respect for ethical standards** – ACCIONA undertakes to conduct its business and professional activities in accordance with the laws in force where it operates, observing the strictest ethical behavior.
  - All ACCIONA's people must comply with the laws applicable in the countries where they operate and behave ethically at all times. No employee should knowingly collaborate with third parties in the infringement of a law or participate in any action that would jeopardize respect for the principle of legality.

### Slide 2

#### 35. Corporate Social Responsibility

- **Respect for transparency** – Promote honesty, fairness, truthfulness, compliance with commitments, free competition and transparency.
  - ACCIONA's people should ensure the traceability of decisions in order to provide reasonable proof when so required that they are complying with the Company's policies, processes and controls. In no event must they knowingly provide incorrect or inaccurate information that might give rise to an error by the person who receives it.
- **Respect for anti-corruption laws** – ACCIONA undertakes to conduct its business with integrity, avoiding any form of corruption and complying with applicable anti-bribery and anti-corruption laws and regulations
  - ACCIONA's people must act in accordance with current Law at all times and must in no event use or tolerate bribes from third-parties for the Company, its employees, and vice versa.
  - All ACCIONA's people must comply with applicable laws and pay special attention to cases where there is evidence of a lack of integrity of people or entities with which business relations exist, including, among others, payments that appear to be unusual due to the nature of the transaction, payments made to or by third parties not mentioned by contract, extraordinary payments not contemplated in contracts etc.
- **Respect for the environment** – ACCIONA's environmental strategy is structured around its commitment against climate change, promoting energy savings, rationalizing the use and management of water, responsible use of resources, effective waste management, preventing contamination and protecting the environment and biodiversity
  - ACCIONA and all its people must make every effort to minimize the environmental impact of their activities and the use of facilities, equipment and other tools at their disposal.



According to the Accounting Act § 3-5, this statement must be signed and be made public on the company's own website as well as made part of the statement regarding societal responsibility as per the Accounting Act § 3-3 c.

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