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1. Identification

1.1. Purpose

The purpose of this standard is to establish guidelines, criteria and responsibilities regarding offering or receiving institutional courtesies and gifts, all in accordance with the Group regulations on *Prevention of Corruption and Institutional Relations Coordination and Activities*.

The following are excluded from the scope of this regulation:

- Gifts from Abertis to its employees and directors.
- Consideration for sponsorships established contractually.
- Hospitality in professional events in which the directors and employees of Abertis participate as speakers or experts, provided that it is proportional, whereby it can be understood as consideration.

1.2. Scope

This regulation is of mandatory application to the directors and employees of Abertis Infraestructuras, S.A., hereinafter the "Affected Persons". It also applies to all other Abertis Group stakeholders and to the closest relatives of the Affected Persons.

1.3. Scope of distribution

This regulation is distributed to all the directors and employees of the Corporation.

2. Definitions

Institutional courtesies and gifts: These are gifts and invitations, in a broad sense, on a personal basis and without consideration, delivered to or received from the Affected Persons, from their closest relatives or from the rest of the Group's stakeholders.

As an example, the following are considered to be institutional courtesies and gifts:

- Food and drinks.
- Electronic equipment, clothes, watches or pens.
- Books.
- Jewellery.
- Decorative or artistic objects.
- Invitations to professional events.
- Invitations to cultural or sporting events (not including travel/accommodation).



- Lunches and dinners (as guest and as host). These are governed in the Corporation's regulation regarding travel and representation expenses, under the concept of business meals.

Closest relatives: parents, children and spouse or partner.

Individual value: the individual value of a single institutional courtesy or gift delivered or received.

Accumulated value: joint value of all the institutional courtesies and/or gifts delivered or received in a calendar year.

3. Implementation

3.1. General characteristics of institutional courtesies and gifts.

Institutional courtesies and gifts should have the following characteristics:

- they may not be ostentatious,
- they must be of little economic value,
- they must be occasional and commonly used in social settings,
- they must be in accordance with the legislation, uses and customs of the country,
- they should not try to influence, condition or distort the relationship with the recipient and should not go beyond mere courtesy,
- and in no case should they be interpreted as being related to influence peddling.

3.2. Restrictions

1. The Affected Persons and their closest relatives will not be able to give or accept institutional courtesies and/or gifts from Abertis stakeholders if the single or accumulated value in a single calendar year exceeds €250 and they are aimed at or received by the same person.
2. Regardless of the type or amount of the institutional courtesies and gifts, the Affected Persons, as well as their closest relatives, will not be able to accept or receive institutional courtesies and gifts when:
 - They do not comply with the characteristics defined in section 3.1.
 - They take the form of non-work-related travel and accommodation.
 - They consist of giving and/or receiving cash (or cash equivalents).
 - They are given by people involved in a public bidding process or in a relevant negotiation process with the private sector.



Notwithstanding the prohibitions listed, it is essential that the Affected Persons use common sense in order not to put the reputation of the Abertis Group at risk.

3.3. Responsibilities

3.3.1. Affected Persons

The Affected Persons must:

1. Use common sense so as not to put the reputation of the Abertis Group at risk before proceeding to deliver, accept or reject institutional courtesies and gifts.
2. Inform their closest relatives and the other stakeholders of this regulation.
 3. Keep a list of institutional courtesies and gifts delivered or received in each calendar year, indicating the name of the person, the entity and the type of courtesy or gift. For this purpose, the registration form must be completed annually.
4. In the event of doubt about the delivery or acceptance of the institutional courtesy or gift, the Affected Persons should contact the Chief Compliance Officer of Abertis through the *Inquiry form about Attentions and Gifts* so that said person can accept or reject them.

3.3.2. Corporate Secretariat

Communicate this regulation to the directors of Abertis.

3.3.3. Chief Compliance Officer

Accept or reject the institutional courtesies and gifts submitted for consideration in accordance with the provisions of point 4 of section 3.3.1.

3.3.4. Supervisory measures

- Business meals: the supervisory measures are established in the Corporate regulation on *Travel and representation expenses*.
- Institutional relations activities: the supervisory measures are established in the Group regulation on *Institutional Relations Coordination and Activities*.
- Annually, through the declaration of acceptance of the Code of Ethics.
- Restrictions to this regulation must be accepted or rejected by the Chief Compliance Officer of Abertis through the form received.



4. Filing

The documentation generated by this regulation must be filed by each of the persons responsible, identified in section 3.3 of this regulation, for a minimum period of 10 years, preferably in electronic format.

In any event, the file must guarantee the integrity, correct reading, appropriate storage, location and traceability of the data, and that it cannot be tampered with.

5. Referenced documents

- Abertis Group Corruption Prevention Regulation
- Institutional Relations Coordination and Activities Regulation
- Corporate Regulation on Travel and Representation Expenses
- Inquiry form about Attentions and Gifts
- Registration form

6. Record of changes

Ver.	Date	Changes	Sections affected
1.0	06/09/2018	First draft of the document	All.

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