

Anti-Bribery and Corruption

Espada Construction's zero-tolerance approach to bribery, corruption and improper payments.

1. Purpose

This policy is prepared to protect clean and honest business practice. Espada Construction rejects bribery, corruption and any conduct aimed at improper gain.

2. Scope

The scope includes employees, managers, subcontractors, suppliers, consultants and all parties acting on Espada's behalf. The same rules apply in public and private-sector relationships.

3. Prohibited conduct

- Giving, receiving, offering, promising or intermediating bribes.
- Facilitation payments and improper acceleration benefits.
- Gifts, hospitality, donations or similar benefits that could influence a decision.
- Keeping false, misleading or incomplete commercial records.
- Attempting to bypass these prohibitions indirectly through third parties.

4. Gifts and hospitality

Modest, transparent and business-justified gifts or hospitality may be considered only if they do not impair independence of judgment. Extra care is taken with public officials. If there is doubt, the benefit is neither accepted nor offered.

5. Records and reporting

Financial and commercial records are kept accurate, complete and traceable. Suspicious situations are reported without delay to relevant management or the appropriate internal channel.

Breaches may lead to serious consequences, including for employment and commercial relationships. Espada applies zero tolerance to corruption.

Espada Construction — This policy guides how we work with people, partners and projects. It is reviewed as our practice evolves.