

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

June 2024

CONTENT

1. INTRODUCTION

2. SCOPE

3. DUE DILIGENCE 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

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 MossIA ANS 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, MossIA ANS will and must work together with the client, sub-contractors, all our suppliers, and different business partners to bring about good measures and improvements. MossIA ANS 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

MossIA ANS is a Joint Venture between Implen Norge AS and ACCIONA Construcción S.A NUF.

Implen Norge AS and ACCIONA Construcción S.A NUF are international leaders in sustainable infrastructure who have combined their resources in a fully integrated partnership to complete the railway between Sandbukta, in the north of Moss, and Sâstad, towards the south of Moss.

MossIA ANS is organized as a Norwegian company and is located in Moss with construction offices located at the following construction sites: Carlberg, Larkollveien and Verket. As of today, MossIA has nearly 130 employees represented by approximately 19 nationalities, and its workforce is comprised of approximately 24% female and 76% male employees.

3. Due diligence assessment

Implenia Norge AS and ACCIONA Construcción SA NUF were awarded the design and construction of nine of the 10-kilometer Sandbukta - Moss - Såstad (SMS2A) project for Bane NOR. As part of its InterCity initiative, the main objective of the project is to increase capacity and reduce travel time on the Østfold line.

The new double-track railroad runs through the municipality of Moss and requires the construction of two main tunnels: the 2.7 km long Mossetunnel in the north and the 2.3 km long Carlberg tunnel in the south. Alongside these, the Mossetunnel escape tunnel and a parallel escape tunnel in the Carlberg tunnel are also under construction.

The project is part of Bane NOR's Intercity program, aimed at promoting connections between the country's main cities and easing traffic congestion in the catchment area of the capital, Oslo.

On the basis of the area of operation, type of work performed and construction activities carried out, MossIA ANS'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

MossIA ANS is committed to keeping the Company's stakeholders up to date, in a totally transparent and objective manner. MossIA'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, MossIA'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. MossIA 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;

- **PROCUR-e:** ACCIONA's Supplier Portal and Procurement Tool, used as a reference tool for the Moss project. It 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, also used as a reference tool for the Moss project. 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.
- **Internal MossIA SharePoint:** MossIA's internal exchange documentation channel where extensive information regarding social responsibility or the Code of Conduct can be found.

3.1.2. Evaluation of suppliers and subcontractors

3.1.2.1. Level of subcontractors

There are no limitations in terms of the level of subcontractors permitted for MossIA's subcontractors. Nevertheless, from second level (included), use of further subcontractors requires MossIA approval.

All subcontractors must be approved in advance by Bane Nor. However, due to recent instructions from the Client, only large subcontractors are the ones being approved by Bane Nor.

A copy of this provision can be found below:

The work shall be performed by the Subcontractor and its employees. In the event that parts of the contract work are to be implemented by someone other than the Subcontractor's employees this shall be limited to one tier unless there are justifiable reasons for using additional tiers. This requires the prior written approval of the Main Contractor or the Client.

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. This document needs to be uploaded to PROCUR-e and cannot be older than 6 months. For contracts over 150.000 NOK, it is mandatory to be registered in PROCUR-e, upload such tax certificate and the "*Firmaattest*"

13  Taxation Office Annex Please attach a document that certifies the situation of your company with the Taxation Office of its' country. If your Company has this document in Repro/Achilles or Gestiona/Obralia it is not necessary to attach it here

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.

Various CSR provisions are also stated in the main contract with the Client by means of which MossIA is transferring its obligations mutatis mutandis to all subcontractors. The ANNEX A describes the general conditions applicable to the Sandbukta- Moss - Såstad contract.

A summary with the main provisions of ANNEX A is also included below:

- *Point 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.*
- *Point 5. 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.*
- *Point 7. 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:*
 - a. *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.*
 - b. *To the extent the works are 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.*
 - c. *Wages and working conditions include 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, Company or Main Contractor shall have the right to require that Subcontractor removes such member from having any relationship*

with the Subcontract. The Subcontractor shall not be entitled to any increase in its prices or adjustment in the subcontract schedule with respect to delays and increased costs caused by such removal, and the Subcontractor shall indemnify Company or Main Contractor for any liability incurred by Company or Main Contractor in connection with such removal.

- *Point 8. Corporate social responsibility and HSE (health, safety and environment) are essential to the Main Contractor's business – both regarding own operations and regarding consultants. The Main Contractor's special provisions on these matters are included in Annex C. The requirements in Annex C shall apply mutatis mutandis to subcontractor.*

3.1.2.4. Collect information and evaluate contract assistants

MossIA ANS 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, MossIA, 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:** MossIA 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 MossIA 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, MossIA 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 MossIA's and the Norwegian standard.

Below is the documentation requested by category. Subcontractors are approved in Nalanda only when they have been assessed by MossIA 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. 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

From the entry into force of the Norwegian Transparency Act since the 1st July 2022, no relevant deviations by subcontractors have been identified.

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

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

These main procedures in place have led to prevent and stop 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 avoid deviations or breaches of the regulations by subcontractors/suppliers.

Therefore, MossIA ANS 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.

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.

A handwritten signature in blue ink, appearing to be 'MAG', with a horizontal line extending to the right.

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