

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

June 2023

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## 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 Implenja Norge AS and ACCIONA Construcción S.A NUF.

Implenja 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 S astad, towards the south of Moss.

MossIA ANS is organized as a Norwegian company and is located in Moss with a head project office in the city center and construction offices located at the following construction sites: Carlberg, Larkollveien and Verket. As of today, MossIA has nearly 150 employees represented by approximately 18 nationalities, and its workforce is comprised of approximately 30% female and 70% 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 - S st d (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  stfold 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 Carlbergtunnel 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*"

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 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. *Upon request from Company or Main Contractor, Subcontractor shall provide necessary documentation of the wages and working conditions for employees involved in the performance of the works. Company or Main Contractor 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*

*Company or Main Contractor shall be entitled to enforce its rights to documentation and inspections set out herein directly against any member of Subcontractor's Group.*

- d. If Subcontractor is in breach of any of the provisions in this point, Company or Main Contractor may withhold an amount equal to twice the amount which Subcontractor has saved by such breach, as reasonably estimated by Company or Main Contractor, 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 Company or Main Contractor right to terminate the Subcontract due to Subcontractor's breach or make other claims in accordance with the Subcontract.*
- e. 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 1<sup>st</sup> 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.

This 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.

## APPENDIX 1 - 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.accionacom/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 its 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@accionacom](mailto:protecciondedatos@accionacom), 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**

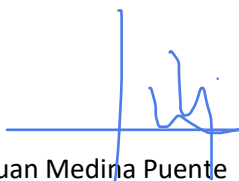
The supplier, contractor or collaborator hereby accepts that it has received by ACCIONA access or complete and accurate copy of the above-referred documentation, and that it has been accepted, the acceptant being a person sufficiently empowered for this purpose. Likewise, suppliers are hereby informed 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.

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.

Carsten Roskamp  
Project Director MossIA ANS

A handwritten signature in blue ink, appearing to read "Juan Medina Puente", is written over a horizontal blue line.

Juan Medina Puente  
Deputy Project Director MossIA ANS