

ANTI-CORRUPTION MODEL



DOCUMENT APPROVED BY THE BOARD OF DIRECTORS
ON 12 FEBRUARY 2026



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ANTI-CORRUPTION POLICY

Webuild S.p.A., an industrial group with international reach, engaged in the construction of large, complex works, recognises the great importance of running its business in accordance with the law, free and fair competition and the highest standards of integrity, transparency, honesty and sustainability in all the countries in which it works.

To that end, Webuild promotes an Anti-Corruption Policy in line with the Code of Ethics, and actively supports all the projects aimed at reinforcing the standards and principles that must govern the conduct of all personnel, in accordance with applicable regulations and in a way that does not prejudice the image or reputation of the Company.

Webuild has adopted a zero tolerance Anti-Corruption System.

The Anti-Corruption System of the Company is based on the following principles:

- *all types of corruption of any form or nature in any jurisdiction that involves Public Officials or private entities are prohibited;*
- *all practices that incur sanctions by Multilateral Development Banks are prohibited;*
- *all transactions must be carefully accounted for in accordance with accounting standards, in a complete, transparent manner in order to trace all revenues, payments, and in general, every transaction.*

The Company has established suitable measures to pursue the principles stated above, apply all the procedures needed to check compliance with this Policy, the Code of Ethics, the Suppliers' Code of Conduct and the applicable Anti-Corruption Laws, and subjects the content of its Anti-Corruption System to constant review and monitoring in accordance with the UNI ISO 37001:2025 principles.

The Company is also committed to maintaining and promoting an anti-corruption culture at all levels within the organisation.

The Company has identified the Compliance Department (Anti-bribery Function) as responsible for the enforcement and monitoring of its Anti-Corruption System and for verifying the compliance of the System with the requirements of ISO 37001:2025 standard.

Application of this Policy is the direct responsibility of the directors, the statutory auditors, the managers and the employees of Webuild S.p.A. and all those who, directly or indirectly, permanently or temporarily, enter into relationships with Webuild, each to the extent of his/her functions and responsibilities (the "Recipients"). Each director and manager is responsible for monitoring compliance with the Anti-Corruption System by his/her collaborators.

The Recipients are encouraged to always behave in a way that complies with this Policy and Anti-Corruption Laws. They will not be subject to disciplinary sanctions or recriminations of any nature if they refuse to disregard them.

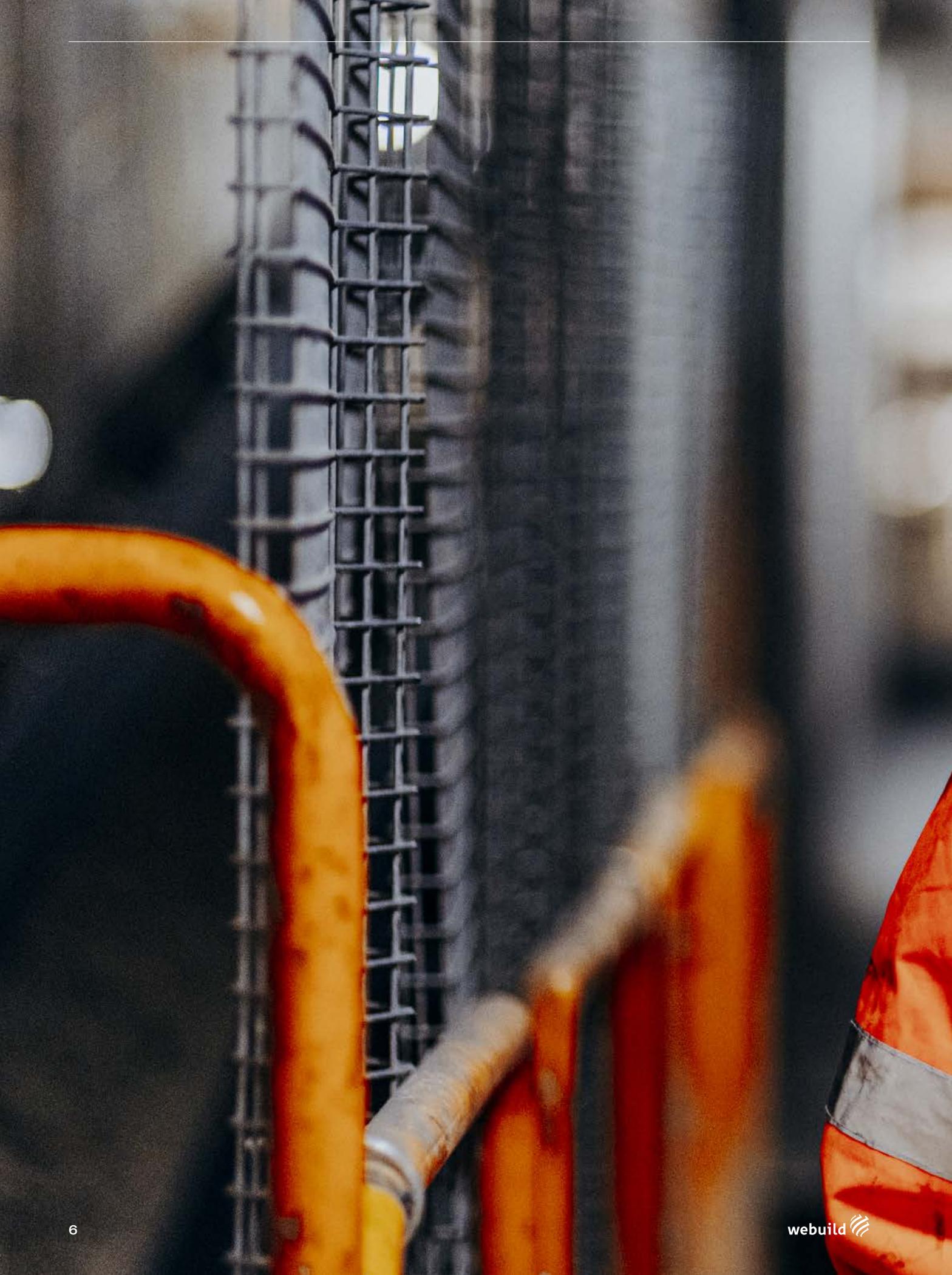
The Recipients are encouraged to report any breaches of the Anti-Corruption System of which they become aware, also indirectly, during their activities, and the reporting party is guaranteed protection from any type of recrimination, discrimination or penalisation, subject to the provisions of the law.

Any employee, collaborator, partner or associate who does not behave in accordance with this Policy or in a way which might jeopardise the fight against corruption shall be subject to disciplinary or contractual sanctions that reflect the seriousness of the breach.

Webuild notifies the Recipients of this Policy and will update the contents on a regular basis.

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INTRODUCTION

The Anti-Corruption Model (hereinafter also the "Model") sets forth the principles, rules of conduct and controls that the parties who work for and with Webuild S.p.A. (hereinafter "Webuild" or the "Company") must adopt to prevent corruption in all its forms with respect to Public Officials or private parties.

The Board of Directors of Webuild has adopted this Model pursuant to the standards set out in the Code of Ethics and the standard ISO 37001:2025 "Anti-bribery management systems" in accordance with the Anti-Corruption Policy, the Organisation and Control Model pursuant to Legislative Decree 231/01 and applicable law with respect to preventing corruption.

Additionally, the Model complies with the tenth principal of the Global Compact¹ that Webuild

as adopted, in accordance with which "*Businesses undertake to counteract corruption in all its forms, including extortion and bribery*".

Webuild promotes the adoption and compliance with the standards defined by the Model by the applicable bodies in the Subsidiaries, Consortia, Consortium Companies and special-purpose companies set up to carry out projects and which are investees of Webuild.

The Model is subject to regular review by the Company, and the most recent version is available on the website and Intranet page of Webuild.

Please refer to the Glossary for more information on the terms and definitions in the Model.

1.1 OBJECTIVES

Webuild, an industrial group with international reach, engaged in the construction of large, complex works, recognises the great importance of running its business in accordance with the law and with integrity, transparency and honesty in all the countries in which it works.

The business activities of the Company are also carried out outside the national territory, with Clients and Partners from different countries, and it is therefore subject to a wide range of laws and jurisdictions. Additionally, the projects in which Webuild takes part may be funded by Multilateral Development Banks (hereinafter,

"Multilateral Banks") or investment funds, including non-governmental, which adopt their own rules and regulations to prevent corruption, and with which Webuild complies.

Therefore, the Model aims to provide a systematic framework of reference for the instruments that Webuild adopts to prevent active and passive corruption, with respect to Public Officials or private entities, and the practices subject to sanction by the Multilateral Banks, in accordance with the strictest provisions on anti-corruption issues and best international practices.

¹ The Global Compact is an international initiative launched in July 2000 by the United Nations to support ten universal principles on human rights, labour, the environment and the fight against corruption. It brings together governments, businesses, UN agencies, labour organisations and civil society with the aim of helping to achieve a "more sustainable and inclusive global economy" embracing the respect and application of shared values.

1.2 ANTI-CORRUPTION LAWS AND REGULATORY REFERENCES

National and international legislation on corruption is extensive and continuously expanding. Webuild, with registered offices in Italy, is subject to Italian law, and Legislative Decree 231/01 provides for administrative liability of companies, inter alia, in the cases of corruption – including attempted – of Public Officials and private parties in Italy and abroad, in the interest of and to the advantage of the legal entity in question².

In consideration of its presence on international markets, Webuild is subject to compliance with the laws in effect in the countries it operates in, including the ratification of international agreements such as the *OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (1997), the *United Nations Convention against Corruption* (2003) or the *Council of Europe Convention on Corruption* (1999). Additionally, many countries have established authorities to combat corruption – provided with independent sanctioning powers - which can issue regulations or guidelines governing public tenders (for example the Agence française anti-corruption, the Anti-Corruption Office in Argentina, etc.).

Finally, Webuild takes part in financing projects by Multilateral Banks or similar entities (for example the World Bank, ERBS - European Bank for Reconstruction and Development, EIB - European Investment Bank, etc.) which adopt their own regulations and carry out specific investigations to combat corruption in the assignment and management of the loans they disburse.

Despite the complex regulatory framework that applies, a crime of corruption generally occurs where there is an event that:

- a. involves a Public Official - including from a country different from the one in which they are operating - or a private entity;

- b. relates to the offer, promise (*active corruption*) or receipt of unlawful requests, (*passive corruption*) of money, benefits, gifts or other advantages to carry out activities that are contrary to the duties of office or to facilitate services due in any case.

Some legislation, such as many of the rules adopted by the Multilateral Banks, also include conduct that could facilitate or mask the realisation of corruption activities as part of the activities subject to sanction, including collusion (for example during calls for tenders) or fraud (such as the incorrect or untruthful representation of facts or situations). In addition, the Multilateral Banks prohibit contracting with or using companies subject to debarment measures imposed by any Multilateral Bank on any contract or order that involves funding from said Bank. Debarment is the sanction imposed by Multilateral Banks against companies that have violated the regulations governing the use of loans disbursed by said Bank.

This Model aims to counteract the risks of unlawful practices in running the business and the Company activities, providing rules and prevention standards that can be applied in every context in which Webuild operates. If the provisions of local laws in any of the countries in which the Company operates are more restrictive than those set forth in this Model, Webuild undertakes to act in accordance with said local regulations.

² Please refer also to Webuild's Organisational, Management and Control Model pursuant to Legislative Decree 231/01 of Webuild for more information on the prevention of corruption crimes in Italian law, available on the company website.

1.3 RECIPIENTS

The Recipients of the Model are the directors, statutory auditors, managers and employees of the Company, and all those who, directly or indirectly, permanently or

temporarily, have relationships with Webuild (stakeholders), each to the extent of his/her functions and responsibilities.

1.4 ROLES AND RESPONSIBILITIES

Pursuant to ISO 37001:2025, the following roles have been identified:

- Governing body: this is the Board of Directors of Webuild, responsible for the adoption and subsequent amendment of the Model;
- Top Management: this is the Chief Executive Officer of Webuild;
- Anti-bribery Function: this is the Compliance Department, which is independent from the other Managements/Departments/Organisational Units and reports hierarchically, as part of the Internal Audit and Compliance Department, to the Board of Directors. The latter has identified the Compliance Department as the entity in charge of implementing and monitoring the Model within the company organisation, and more generally, verifying the compliance of the Anti-Corruption System with the requirements of the ISO 37001:2025 standard. The Compliance Department – that operates on the basis of the Charter approved by the Board of Directors most recently on 25 July 2024 – supports the Board of Directors of Webuild in identifying and assessing the need to update the Anti-Corruption System. The Compliance Department also provides assistance and consultation, upon request, to the Subsidiaries, the Consortia, the Consortium Companies and the Special-Purpose Companies set up to carry out specific projects and joint ventures by Webuild, with reference to the implementation and application of the respective Anti-Corruption Systems.

The independence of the Compliance Department is subject to assurance through periodic assessments carried out by third parties, or consultants appointed on an ad hoc basis for this purpose. In addition, the application of the Anti-Corruption System is subject to periodic auditing by the *Safety, Environment and Quality* Department of Webuild.

The Compliance Department provides guidance on the application of the Anti-Corruption System, Anti-Corruption Laws and all other regulations or provisions relating to the prevention of corruption. The Compliance Department is also responsible for:

- receiving reports of potential violations of the Model, coordinating any investigations (see Section 3.1);
- depending on the case, carrying out or coordinating Compliance checks on counterparties (due diligence – see Section 4);
- assessing all conflicts of interest that may arise (see Section 5.7);
- offering support to management for the management of institutional relations and advocacy.

The managers of the Webuild branches are in charge of monitoring the local application of the Anti-Corruption System, periodically referring any relevant weaknesses or suggestions on the anti-corruption provisions to the Compliance Department (see Section 3).

All Recipients are obliged to familiarise themselves with the provisions of the Anti-Corruption System, comply with it and apply it in relation to the function exercised and at the level of responsibility taken on.

CHAPTER 2

GENERAL ANTI-CORRUPTION PRINCIPLES

Certain areas of the activities carried out by Webuild have been identified in which the risk of active or passive corruption is theoretically higher. The general principles of conduct that the Recipients have to adopt were defined in relation to each area of risk.

In order to comply with this Model, both in managing dealings at risk of corruption and carrying out activities that could be at risk of corruption, Webuild envisages specific controls as described in the Sections below and requires compliance with the following principles:

- segregation of activities/processes, using organisational tools such as separation of tasks and responsibilities, and access to information and data, the availability of which depends on the responsibilities given to each member of personnel;
- adoption and enforcement of adequate company processes governing the operations of relevant processes and activities;
- implementation of a modulated training programme, according to different levels of study, depending on the role of the Recipients and the various levels of their involvement in activities that are at risk of corruption;
- identification of individuals qualified to carry out certain control and authorisation activities, and the allocation of appropriate powers and responsibilities in line with the allocated tasks;
- traceability of all transactions and regular, accurate keeping of accounting ledgers and books.

DEALINGS AT RISK OF CORRUPTION

The Company dealings that could involve potential risks of corruption are reported below, categorised by type of counterparty.

3.1 DEALINGS WITH THE PUBLIC ADMINISTRATION (PA)

Webuild has various dealings with the PA that can be represented in the following categories:

- dealings where the PA is the client for a project (e.g. participation in a tender procedure for the awarding of a contract, the process of obtaining payment certificates from the Worksite Manager or the approval of modifications, extensions, variants, complaints, defective or non-existent works, testing, etc.);
- obtaining administrative measures within the purview of the PA (e.g. licences, permits, registrations, concessions and other authorisations necessary for the conducting of business);
- the fulfilment of obligations towards the PA (e.g. the implementation of regulatory requirements, the carrying out of specific inspections and the submission of declarations etc.);
- audits and/or checks by the PA (e.g. inspections, verifications, controls, investigations, etc.);
- legal disputes with Public Administration entities.

RISKS: Webuild may be held liable for actual or attempted acts of corruption undertaken or attempted with Public Officials who may request or receive undue benefits in order to act in breach of their duties or in violation of their official obligations.

CONTROL PRINCIPLES: Webuild

- prohibits any form of undue payment, benefit or other advantage to a Public Official in breach of the Model and applicable Anti-Corruption Laws even if they are expressly requested or if it is customary in certain environments, and this creates any kind of disadvantage for Webuild or its personnel;
- prohibits favours, collusive conduct, direct requests and/or requests via third parties aimed at inappropriately influencing the decisions of the Public Official;
- identifies the parties authorised to deal with the PA, both where the PA is commissioning works and in the case of inspections.

3.2 RELATIONS WITH MULTILATERAL BANKS OR LENDERS

The projects that Webuild takes part in may be financed by Multilateral Development Bank funds for development and cooperation and/or other Lenders, including non-governmental, which the Company may deal with directly or through the Client of the project.

RISK: These relations may be at risk of corruption especially in the assignment, monitoring, and reporting stages on how the funding is to be used.

CONTROL PRINCIPLES: Webuild

- ensures the traceability of relations with the lender, entrusting this activity only to duly authorised personnel with powers granted through proxies or through the organisational role held;
- guarantees the timely submission of the documentation requested by the lender, ensuring the completeness, accuracy and truthfulness thereof;

- does not partner with or contract with companies subject to debarred by any Multilateral Bank, on any contract or project that is financed, in whole or in part, by the funds of the said Multilateral Bank³;
- monitors the financial project to ensure it is carried out properly and check to ensure the accounting progress corresponds with the physical progress of the work;
- cooperates during any audits or inspections aimed at establishing how the funding is used;
- ensures that training and/or information is given on the practices subject to sanction by the Multilateral Banks.

3.3 RELATIONS WITH PRIVATE ENTITIES

When Webuild carries out its business activities, it deals with various types of private third parties such as:

– 3.3.1 Clients

RISK: Webuild may be held liable for acts of corruption undertaken or attempted against the Client or its employees or, conversely, the Client may require the Company to adopt certain conduct or decisions (for example, to work with a supplier with whom the Client has established relationships), in exchange for undue benefits or advantages guaranteed by the Client to Webuild.

CONTROL PRINCIPLES: Webuild

- carries out *due diligence* on the potential Client (see Section 4);

- identifies the entities authorised to have dealings with the Clients, both when preparing the offer and submitting it, in order to ensure compliance with the principle of segregation;
- prohibits favours, collusive conduct, direct requests and/or requests through third parties aimed at inappropriately influencing the decisions of the Client;
- guarantees the submission to the client of the documentation requested, ensuring completeness, accuracy and truthfulness.

³ Each Multilateral Development Bank maintains its own lists of debarred entities, and many Multilateral Development Banks utilise a 'cross-debarment' mechanism of debarring entities that have been debarred by other Multilateral Development Banks. For a list of entities debarred by each Multilateral Development Bank, including the African Development Bank, the Asian Development Bank, the European Bank for Reconstruction and Development, the Inter-American Development Bank, and the World Bank, see their respective websites.

– 3.3.2 Partners

Webuild può collaborare con persone giuridiche al fine di aggiudicarsi, sviluppare o gestire commesse, condividendo i rischi legati all'investimento. Queste forme di collaborazione possono essere formalizzate sia con la costituzione di specifiche strutture societarie, previste dalla normativa locale, sia per il tramite di accordi di "joint venture" o altri accordi di partnership.

RISK: these relationships may be considered at risk of corruption as, by way of example, Webuild and the Partner could divide the remuneration paid by the Client, in a different manner from the provisions of the partnership agreement, with the envisaging of a payment by Webuild to the Partner in exchange for the latter's commitment not to participate in an additional tender for a different project.

CONTROL PRINCIPLES: Webuild

- selects, through a structured due diligence process, reliable Partners with solid reputations (see Section 4);
- prohibits any conduct that conflicts with the applicable anti-corruption regulations and with the principles of the Model, with all Partners required to sign a specific contractual compliance clause with which they undertake to act in accordance with the Code of Ethics and the principles set out in the Model (and where applicable, the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001) or otherwise the contract will be terminated. If the counterparty has its own compliance system (for example a Code of Ethics), the Compliance Department is obliged to check to ensure that the principles contained therein reflect those adopted by Webuild in order to decide on any amendments to the above-mentioned compliance clause;
- requires the contracts with Partners to be drawn up in writing;
- monitors that remuneration is not paid to an extent that is not consistent with the services rendered by the Partner, not in compliance with the JV Agreement

– 3.3.3 Suppliers

RISK: these relationships may be considered at risk of corruption as, for example, the price of the service/activity provided by the Provider could conceal provisions for the payment of corrupt acts.

CONTROL PRINCIPLES: Webuild

- selects, through a due diligence process, reliable suppliers with solid reputations (see Section 4);
- prohibits any conduct that conflicts with the applicable anti-corruption regulations and with the principles of the Model, with all Suppliers required to sign a specific contractual compliance clause with which they undertake to act in accordance with the Code of Ethics, the Suppliers' Code of Conduct and the principles set out in the Model (and where applicable, the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001) or otherwise the contract will be terminated. If the counterparty has its own compliance system (for example a Code of Ethics), the Compliance Department is obliged to check to ensure that the principles contained therein reflect those adopted by Webuild in order to decide on any amendments to the above-mentioned compliance clause;
- requires the contracts with Suppliers to be drawn up in writing;
- monitors to ensure that no fees, commissions or other payments are made at a rate that does not reflect the services rendered to the company or does not conform with the mandate or conditions/practices currently used on the market or set by professional tariffs;
- obliges Suppliers to sign a declaration in which the counterparty (i) guarantees that the consideration has only been received in return for the services defined in the contract; (ii) guarantees either that they are the final recipient of the payment or that they will give details of the final recipient, with the right for Webuild to terminate the contract if investigations prove otherwise;
- provides for the involvement of Group suppliers in events aimed, among other things, at raising awareness of compliance with the ethical requirements set forth in this Model.

CHAPTER 4

DUE DILIGENCE ON THIRD PARTIES

In order to minimise the risks, Webuild requires the assessments provided for in company procedures to be carried out before establishing a business relationship as well as during the term of the contract with a private Third Party, whether a Client, Partner or Supplier (hereinafter, the "Third Party"): The control and approval procedures are aimed at assessing whether a Third Party is acting or has acted in breach of the Code of Ethics or the Anti-Corruption System, or whether there is a concrete risk that it could do so.

ACTIVITIES CARRIED OUT:

→ conducting of due diligence on the Third Party, to be carried out in accordance with the procedures set out in the "Third-Party Assessment – Anti-Corruption and Compliance" Procedure – QI_WEBUILD_48_20, before establishing any contractual relationship or carrying out any operation with said Third Party; *Due diligence* activities are carried out with the support of dedicated software and through the analysis of publicly accessible information. Depending on the type of Third Party, the traceability of the approval flow is guaranteed by company platforms dedicated to the management of commercial initiatives with Clients and Partners as well as the registration and qualification of Suppliers;

→ during the due diligence phase, if circumstances or events are highlighted that could indicate a possible violation of the Anti-Corruption Laws, of the principles contained in the Model or in the "Third Party Assessment – Anti-Corruption and Compliance" Procedure – QI_WEBUILD_48_20 (Red Flags), it is ascertained that these have been adequately resolved or that suitable protections have been established by the Third Party, to mitigate the risk of a recurrence of such circumstances or events;

→ monitoring of the Third Party during the course of the relationship or transaction with said Third Party, envisaging the monitoring, through the use of dedicated software, that the counterparty continues to meet the requirements of the Model.

Due diligence is generally carried out to monitor the following:

→ with regard to the Third Party, none of the Impediments exists⁴, i.e. conditions in the Company's presence does not finalise relations with the Third Party, as governed in the "Third Party Assessment – Anti-Corruption and Compliance" Procedure – QI_WEBUILD_48_20;

→ if the Third Party is a legal person, its ultimate beneficial owner in the chain of companies can be identified;

⁴ (i) Conviction of the Significant Third Party, with final ruling, for one or more crimes of corruption, fraud, money laundering or involvement in a criminal conspiracy/organisation; (ii) presence of the Third Party on the Sanction Lists and the Debarment List; (iii) temporary or definitive prohibition on contracting with public entities in any way or for activities financed by accredited financial institutions such as the Multilateral Development Banks.

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- there is a valid commercial reason that justifies a relationship with said Third Party;
 - there are no potential conflicts of interest (e.g. presence of significant PEP, or relations between the Third Party and the Public Officials or the private entities with which the Third Party must interact);
 - if there are extraordinary transactions in the company in question, there are no potential shortcomings in its internal control system and/or any suspicious transactions (e.g. red flags about irregular payment systems, suspicious interactions with the public administration, etc.).

If certain conditions detailed in the “Third Party Assessment – Anti-Corruption and Compliance” Procedure – QI_WEBUILD_48_20 and on a justified request by the requesting unit (e.g. Business Development Department) it is possible to activate escalation, aimed at rehabilitating a Third Party that presents impeding conditions, including debarment by a Multilateral Bank. Assessment of the possibility of overcoming the impediment is entrusted to the Compliance Department, which carries out in-depth analyses with the counterparty, through the collection of documents and dedicated meetings, in order to ensure that the Third Party has remedied any unlawful conduct and has implemented a compliance programme adequate to prevent such unlawful conduct from occurring in relation to any contract or project involving Webuild.

The results of the analyses are shared with Risk Management and transmitted to the General Counsel Department and the final decision on rehabilitation lies with the Chief Executive Officer. The traceability of the entire process is guaranteed by the Compliance Department.

TRANSACTIONS AND PROCESSES AT RISK OF CORRUPTION

5.1 SPONSORSHIP

Sponsorship can be given only if it is among the projects that have the sole purpose of institutional promotion, brand positioning with the relevant stakeholders, brand visibility with the general public and a positive reputation for Webuild. The Company has adopted the necessary procedures to ensure that sponsorship cannot conceal the conferment of a benefit for a third party in order to gain an undue advantage for the Company. To this end, Webuild pays attention to any possible conflict of interest for any sponsorship activity and only allows sponsorships that concern one of the macro-sectors that the Company sponsors: social, education, art and culture, environment, sport and entertainment.

Webuild has established methods for authorising, stipulating and managing sponsorship contracts, which must meet the following principles:

- sponsorships must be consistent with the approved budget;
 - the Departments in charge of approving the project must check for potential conflicts of interest in the project to be sponsored;
 - partners in sponsorship agreements must only be well-known, reliable entities, with good reputations;
- due diligence (see Section 4) on potential partners to the sponsorship contract must be carried out and the lawfulness of the agreement must be verified on the basis of applicable laws in accordance with the principle of separating activities/processes;
 - sponsorship agreements must be drafted in writing and must contain:
 - an adequate description of the nature and purpose of the single initiative, the consideration, the terms and the conditions of payment;
 - a declaration by the counterparty that the consideration paid will only be used for the sponsored initiative;
 - the compliance clause, with which the counterparty undertakes to act in accordance with the Code of Ethics and the principles set out under the Model (and where applicable, the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001);
 - Webuild must have the right to carry out checks on the counterparty if there is a reasonable suspicion that it may have violated the applicable laws, the Code of Ethics and/or the Model.

5.2 DONATIONS

Donations to Public entities or private entities are permitted if they fall under the sphere of projects related to social solidarity, humanitarian ends, social, cultural or economic benefit, scientific research, education, the protection and development of natural or artistic heritage, or they must be intended to support events or bodies with significant social or environmental value, and are approved in accordance with company procedures. These disbursements will not require any consideration in return. The Company has adopted procedures to ensure that donations are carried out in accordance with the principles of this Model.

In particular, Webuild has established operating procedures for the authorisation and payment of donations, which must meet the following principles:

- Departments in charge of checking the consistency with the approved budget and procedures;
- Departments in charge of approving the project must check for potential conflicts of interest in the project to be sponsored;
- the beneficiaries must be well known, reliable and have an excellent reputation. Individual contributions made directly to a Public Official or private entity are prohibited;
- due diligence (see Section 4) is carried out on the potential beneficiary, and a check must be made to ensure that such beneficiary has met all the requirements needed to operate in accordance with applicable laws pursuant to the principle of segregating activities/processes;
- the relevant Departments will check to ensure that the contribution complies with Anti-Corruption Laws and applicable laws;
- all proposals must be reviewed and authorised by the parties with the necessary powers in accordance with the procedures that govern the activities;
- monetary contributions must be made through traceable, non-transferable payment methods and must be accompanied by an official letter from the company confirming that it is aware that the purpose of the contribution is lawful;
- contributions in kind (i.e. the supply of products and/or services) must not only meet the above requirements, but must also be recorded appropriately with the necessary accounting and administrative documentation;
- if appropriate, the beneficiary may be asked to provide representations and warranties relating to the use of the donations, or must be required, where necessary, to provide other reporting tools so that the donated funds can be monitored.

5.3 ENTERTAINMENT AND HOSPITALITY EXPENSES, GIFTS AND OTHER BENEFITS

Webuild adopted the necessary procedures to ensure that the entertainment and hospitality expenses, gifts and other benefits are made in accordance with the principles of this Model.

– 5.3.1 Entertainment, travel and hospitality expenses

Entertainment, travel and hospitality expenses mean amounts intended for suppliers/Clients or other external parties, resulting from relationship obligations and/or hospitality duties, incurred in connection with brand positioning and business activities, on the basis of commercial practices in the sector, aimed at maintaining and increasing the positive reputation of Webuild.

The entertainment expenses must be reasonable and made in good faith, and have the following characteristics:

- they comply with the thresholds and authorisation levels envisaged by the “Travel Policy and management of trips and business trips” Operating instruction – WBHQ_HRES_PSFA_OPIN_002;
- they must not be paid in cash;
- there must be no consideration;
- they must be justified by lawful business purposes, and their main purpose must not be to visit a tourist attraction or a visit for the personal interests of the parties receiving the money;
- they must not be carried out with the aim of exercising undue influence or with the expectation of anything in return;
- they must comply with generally accepted standards of business courtesy; they must be in line with company procedures, Anti-Corruption Laws and applicable regulations.

All entertainment expenses must be recorded accurately and transparently in Company's accounting records, with sufficient detail. They must be supported by adequate documentation identifying the name of the beneficiaries and the purpose of the payment.

Any legal representation or hospitality expenses received by Webuild personnel must be reasonable and in good faith. In any case, it is forbidden to accept benefits whose actual or estimated economic value exceeds the threshold of €200. In the event of doubts about the benefit based on its economic value and the context in which it is presented, the staff must refuse it, keeping a log of such refusal. In the event that a third party pressures Webuild personnel to accept prohibited benefits, the person receiving the offer must reject it, track the rejection and report the case to the Compliance Department.

In all cases, the traceability of legal representation or hospitality expenses received is guaranteed by Webuild personnel according to the principle of self-responsibility.

– 5.3.2 Gifts and presents

Gifts, presents or other benefits may be given or received if they fall within the context of acts of commercial courtesy or are exchanged as part of institutional or promotional events. Webuild prohibits the exchange, offer to third parties or receipt by its employees of goods that could compromise the integrity and/or reputation of one of the parties and could be interpreted by an impartial observer as aimed at creating an obligation of gratitude or to acquire benefits in an improper manner. Webuild has imposed a prohibition on making or receiving, either directly or indirectly, any type of gift aimed at obtaining an undue advantage, either personal or business-related, or any gift that could be interpreted as such.

The only forms of gifts permitted (whether offered or received), given for courtesy reasons, must be in line with the procedures adopted by the Company, and more specifically:

- they must not exceed the actual or estimated value of Euro 200 or equivalent in local currency;
- they must be granted in good faith;
- they must be consistent with generally accepted business courtesy standards (Christmas parcels for example) or have promotional/demonstration purposes;
- they must not be paid in cash (or any other type of equivalent payment);
- they must be duly authorised, registered and traceable, in line with company procedures, Anti-Corruption Laws and applicable regulations.

It is not permitted to offer presents or gifts to a Public Official, except as provided for according to protocol, in the case of institutional visits.

5.4 POLITICAL CONTRIBUTIONS

Webuild prohibits any direct or indirect form of pressure or influence on politicians and has imposed, in line with the provisions of its Code of Ethics, the prohibition on paying direct or indirect contributions to political parties, movements, committees or other political or trade union organisations or to their representatives.

These principles may not be waived under any circumstances, and also apply in countries where it is usual to offer gifts or benefits that do not meet the above requirements.

— 5.3.3 Special payments

Webuild prohibits the payment or direct or indirect promise of payments, benefits or other advantages to Public Officials in order to expedite, favour or secure routine and non-discretionary services, which would otherwise be a normal part of their duties, such as:

- obtaining non-discretionary business permits;
- non-discretionary procedures such as customs practices or visas;
- the provision of public services.

Webuild forbids such "facilitation payments", even if they are permitted in accordance with prevailing law in certain countries or in accordance with local habits.

Political contributions can be used as an unfair way of obtaining or maintaining an advantage, such as the award of a contract, permit or licence, or to influence political decisions, etc.

5.5 ACCOUNTING AND BOOKKEEPING

The main Anti-Corruption Laws impose specific obligations on bookkeeping and accounting, in order to discourage and disclose any financial transactions carried out for corrupt purposes.

Webuild adopts procedures and controls (also in line with Law 262/2005) to ensure that the accounting reflect a complete and accurate framework of the facts at the basis of each operation; each transaction can be traced and is reasonably supported by the documentation in accordance with the accounting standards adopted by the Company.

All costs, charges, receipts, revenues, payments and expenditure commitments must be promptly recorded in a complete and accurate manner, and must have adequate supporting documentation issued in accordance with the legislation in force and the relevant requirements of the internal control system. The management of funds or accounts that are not recorded properly is prohibited.

In order to meet these requirements, all the Recipients, without exception, must comply with the rules of law, regulations and procedures on statutory accounting. In particular, the Recipients may not:

- ever agree to requests to record an invoice for supplies and services that were not rendered or were different from the purpose of the contract;
- pay inadequately described or insufficiently documented expenses or those prohibited by company procedures;

- alter any accounting documentation or change other related documents, in any way that could make the true nature of the transaction unclear or false;
- take or follow up on measures that would result in the making of inaccurate entries on the accounting ledgers or in the documentation of Webuild;
- approve and/or make payments for supplies or services if there is an explicit or implicit agreement that part of the payment is to be used for a different purpose from that described in the documentation supporting the payment;

These requirements apply to all transactions regardless of their financial significance.

The possibility of making payments in cash is excluded, without prejudice to the provisions of the "Finance" Procedure – WBHQ_ADFI_FINA_PROC_001.

The adequacy of the administrative and accounting procedures for the preparation of the financial statements and consolidated financial statements, including interim statements, as well as any other financial communication, is certified every six months by the Chief Executive Officer and the Manager responsible for preparing the company accounts. Audits are carried out periodically by the company auditing bodies and the independent auditors.

5.6 PERSONNEL HIRING AND MANAGEMENT

Webuild governs personnel selection, hiring and management process in a way that ensures that the resources have the professional skills and technical and/or managerial competence that matches the company needs, avoiding any type of discrimination, favouritism or incentives of any nature, and ensuring its choices are based purely on merit and fairness. These processes will be carried out in accordance with Webuild's procedures, pursuant to the above-mentioned standards and the following principles:

- the recruitment of personnel must be justified by concrete and proven company requirements, and the start of the selection process aimed at recruitment must be authorised by parties vested with the necessary decision-making powers, after checking the budget capacity for recruitment;
- the candidates must be assessed by several people under different profiles (e.g. aptitude, technical skills, etc.), and the results of the entire assessment process must be adequately recorded;
- specific Departments will check the ethical reliability of the candidates and the absence of potential or current conflicts of interest, with reference to dealings with the Public Administration, between individuals and the Webuild Group and between individuals and competitors and suppliers of the Company, to be recorded by gathering the necessary declarations⁵;
- upon recruitment, each new employee receives a copy of the Code of Ethics, the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/01 and the Anti-Corruption Model, and undertakes to adhere to the ethics principles expressed therein, as well as to behave in compliance with them in the performance of their duties and in the exercising of the responsibilities assigned to them; annually,

the personnel shall renew their adherence to the principles expressed in the documents indicated and declare that they have acted in the absence of conflicts of interest in their work activities;

- the Compliance Department carries out due diligence on resources who cover roles considered to be at low risk of corruption, as envisaged in the "Recruiting" Procedure – WBHQ_HRES_RECR_PROC_001;
- Responsible departments verify the performance and the achievement of the objectives assigned to each employee on an annual basis by their manager;
- the remuneration and any bonuses must be consistent with the role, responsibilities and company remuneration policies;
- the obligation for all employees to take part in a training programme, modulated according to with their positions in activities that are at risk of corruption and to the level of risk in the activities performed. The training programme is periodically updated, according to a risk-based approach, based on the updates of the applicable regulations, any organisational changes or the Company's business and any new best practices. For more details on the topic of training, please refer to Section 8.

The Company has adopted a Leadership model, a model that identifies the capabilities and conduct deemed fundamental for the achievement of business objectives. This model applies to the Group's people, regardless of role, professional area and responsibility. This model expressly refers to Integrity, understood as the ability to act in line with company processes. The capabilities of the model, including Integrity, constitute a reference point for all processes related to human resource management (recruiting, performance assessment, development and training).

⁵ A check on maintenance will be carried out by the specific Departments on a regular basis.

5.7 SUPPLY CHAIN

Webuild governs the processes that fall within the scope of the Supply Chain, in particular the procurement of goods, services and consultancy, starting from the registration and qualification of suppliers up to the signing of a contract with them. This is to ensure that the third parties from which Webuild procures have the technical skills and respect ethical standards in line with those required by the Company, avoiding favouritism and facilitations of any kind and ensuring the management of relationships is inspired by principles of transparency.

The Supply Chain processes will be carried out in accordance with Webuild's procedures, pursuant to the above-mentioned standards and the following principles:

- audits on counterparties in order to ascertain their respectability, before starting the relationship (see due diligence, Section 4);
- the adoption of a system of joint signatures defined by the proxies and powers of attorney in place in the Company for the approval of purchase contracts;
- the profiling of users in company information systems in order to maintain an adequate separation of powers;
- transparency and objectivity in the identification of suppliers/contractors/consultants;
- monitoring of performance and maintenance of the ethical and respectability requirements of third parties.

– 5.7.1 Success Fee to consultants

Webuild allows the payment of success fees to consultants and professional service providers, which must be provided for in the contract and provided that their amount is fair with respect to the services rendered, the assignment conferred as well as market conditions and professional rates.

MONITORING SYSTEM, IMPROVEMENT AND REPORTING

The Compliance Department of Webuild is in charge, on the basis of annual risk-based planning, of checking the compliance of the Anti-Corruption System with the ISO 37001:2025 requirements, the correct application of anti-corruption controls and the identification of potential areas of improvement in relation to the organisational development of the Company, applicable regulations and/or best practices. The checks may be carried out also following reports from the appropriate channels or suggestions and recommendations from the business units, the Supervisory Board and the Internal Audit Departments, on the basis of the results of the work they are responsible for. The methodology followed by the Compliance Department was developed according to the requirements of the ISO 37001:2025 standard; the Compliance Department methodology manual is available on the company intranet. The Compliance Department prepares a half-yearly report that contains the following information:

- a) a summary of the work carried out in the half-year period;
- b) a description of any issues arising in relation to compliance with the operating procedures for the implementation of the Model;
- c) the definition of objectives aimed at ensuring the effectiveness of corruption risk mitigation measures. The objectives are defined on an annual basis, and their progress is monitored in each half-yearly report;
- d) a summary of complaints received from internal or external persons including the results of any direct investigations into any suspected or verified violation of this Model and/or of internal or external laws, ethical principles or any other anti-corruption law, and the result of any subsequent checks;
- e) an overall assessment of the functioning and effectiveness of the Anti-Corruption System, including proposals for amendments or corrections;
- f) reports on any changes in the regulatory framework and/or significant changes to Company internal structure and/or business methods and/or changes to the needs and expectations of the interested parties that would require an updating of the Anti-Corruption System. When the Company determines the need for changes to the Anti-Corruption System, the changes are carried out in a planned manner.

The half-yearly report of the Compliance Department is submitted to the Chief Executive Officer, who approves it: this document therefore constitutes, pursuant to ISO 37001:2025, the Compliance Department Review for the prevention of corruption and the Review of Top Management.

In addition, through the Control, Risk and Sustainability Committee, the report is submitted to the Board of Directors, which acknowledges the contents of the document.

At least once a year, the Managers of the Webuild branches send the Compliance Department a report in relation to any changes to the Anti-Corruption laws that apply, and/or any areas for improvement regarding the application of the Webuild Anti-Corruption System locally, including the formal aspects of the personnel. The Compliance Department will examine the reports, decide on which projects to implement and propose any corrections to the Anti-Corruption System to the Board of Directors of the Company.

6.1 REPORTS

The Recipients are required to report, in good faith, any breaches of the Anti-Corruption System in general and/or any anti-corruption law of which they become aware, including indirectly, during their work.

Webuild also requires the Recipients to immediately notify the Compliance Department of any unlawful requests received from Public Officials or private entities or of doubts that arise on how to handle relations with third parties.

The official, and therefore preferable, channel for sending reports is the Whistleblowing Platform (<https://webuild.integrityline.io>), where a written and oral report can be submitted.

The following other channels are also provided, which may be accessed by the Whistleblower:

- verbal report to the Compliance Department;
- the generic email address of the Compliance Department;
- the email address of the Supervisory Board (i.e. odv@webuildgroup.com), as established in the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/2001;
- internal correspondence and/or mail received at the Company's physical address (Centro Direzionale Milanofiori Strada 6 - Palazzo L, 20089 Rozzano, MI), reserved for the attention of the Supervisory Board;

The Compliance Department also acquires and examines reports relating to possible breaches of the Model and Anti-Corruption Laws sent anonymously. In order to protect and safeguard the whistleblower, Webuild ensures the confidentiality of the identity of the whistleblower in the report management process, from receipt through the preliminary inquiry and concluding stage, by adopting organisational and security measures for the information systems used. The investigations are coordinated by the Compliance Department on the basis of the procedures adopted by the Company.

The whistleblowers are guaranteed protection against any form of retaliation, discrimination or penalisation, subject to the obligations of the law and the protection of the rights of the Company or of the individuals in the case of instrumental use or accusations made in bad faith: Webuild does not tolerate any type of retaliation against an employee who reports suspected offences in good faith. It is also forbidden to obstruct (or attempt to obstruct) those who wish to make a report.

THE PENALTY SYSTEM

The infringement of the principles and provisions of this Model and in general the Anti-Corruption System by Webuild personnel will constitute a serious contractual breach, for which the Company reserves the right to impose sanctions in accordance with the law and/or contract that applies to the individual relationship, and disciplinary measures through termination of the contractual relationship (dismissal or termination). Furthermore, the Company retains the right to seek compensation for damages in accordance with current legislation.

This includes but is not limited to the Company issuing sanctions against the Webuild personnel that:

- i breach Anti-Corruption laws or the Anti-Corruption System of the Company;
- ii fail, for no reason, to raise or report any breaches or threats or retaliate against others who report any breaches;
- iii do not take part or do not complete training sessions in the timeframes and terms indicated by the Company.

Breaches by the personnel will be punished - in accordance with the procedures, methods and timeframes set out under the applicable laws and/or contracts - on a timely, immediate basis, through the issue of adequate disciplinary measures that are proportional (i) to the seriousness of the breach; (ii) to the consequences of the breach; (iii) to the subjective degree of guilt and intention, and (iv) to the position held, also taking account of any criminal significance of the conduct breaching the Anti-Corruption System and the possibility of taking criminal action.

To the extent compatible, the sanctions will also apply to the directors, statutory auditors of the Company and the other Recipients.

No disciplinary sanctions will be taken in the case of refusal by the Recipients to act in a way that violates this Model and/or the Anti-Corruption laws, even if this results in Webuild losing business, or has a negative effect on its plans.

The infringement of the principles and provisions of the Model by third parties is a serious contractual breach, following which the Company reserves the right to terminate the contractual relationship.

CHAPTER 8

COMMUNICATION AND TRAINING

In order to spread adequate awareness and understanding of the contents of this Model, Webuild requires its employees to attend an anti-corruption training programme and ensures that they are periodically kept informed through a structured internal communication activities plan.

The level of training is modulated, according to different levels of study, depending on the position of the trainees and the various levels of their involvement in activities that are at risk of corruption and at the same level of risk as the activities carried out. In particular, the Company envisages:

- within the first month of hiring, and whenever considered necessary (for example after significant changes to the content of the Model and/or Anti-Corruption laws), the provision of a mandatory training course on this Model and on Anti-Corruption Laws in order to raise awareness of the principles, commitments and their mode of implementation.
- the organisation of specific training sessions on this Model and the Anti-Corruption Laws for personnel with a high level of involvement in the above-mentioned sensitive activities.

The training activity is managed by the Learning and Development Department, part of the *Human Resources, Organisation and QHSE Department*, in conjunction with the Compliance Department and with the possible support of consultants, by assessing training needs annually based on criteria of usefulness, interest and participation, teaching, training materials and organisation. The Learning and Development Department is responsible for the course planning and the filing of the material distributed and the documentation used, and

for registering the participants/monitoring the completion of the course, in cases in which it is provided through e-learning. In order to make the training more efficient, the course may include a final test.

The training programme, which includes mandatory training for all employees and ad hoc training for personnel responsible for activities at risk of corruption, is periodically updated, according to a risk-based approach, based on the updates of the applicable regulations, any organisational changes or the Company's business and any new best practices.

New employees are also provided with a copy of the Model (and a copy of the Code of Ethics and Organisational Model pursuant to legislative decree 231/2001) and must sign a declaration of commitment to comply with its principles.

The dissemination of the Model among all employees is supported by the Internal Communication Department through a plan of interventions outlined on the company intranet and on the employee app, and by periodic communication campaigns based on the needs of the Compliance Department.

The Model is always available on the company Intranet and for all external Stakeholders of the Company on the institutional website at <http://www.webuildgroup.com> managed by the Corporate Identity and Institutional Affairs Department in close connection with the Compliance Department. External stakeholders are also provided with information and documents needed to ensure that their corruption prevention plans contain controls and/or objectives that are at least equivalent to those of the Webuild Anti-Corruption System.

GLOSSARY

PARTNERSHIP AGREEMENT

an agreement with two or more companies (also from different countries) working on one or more projects, in order to share risks and exploit knowledge, aimed at incorporating joint ventures, consortia, temporary associations, associations, collaboration agreements or other entities with or without legal status.

MULTILATERAL DEVELOPMENT BANK

any supranational financial institution whose principal mandate is to reduce poverty and promote economic development (such as the World Bank, the Inter-American Development Bank, the Asian Development Bank, the African Development Bank and the European Bank for Reconstruction and Development).

CLIENTS

these are private parties who request the construction and execution of civil engineering projects or who purchase the Company's plants and machinery.

IMPEDIMENT

conviction of the Third Party, with final ruling, for one or more crimes of corruption, fraud, money laundering or involvement in a criminal conspiracy/organisation; presence of the Third Party on the Sanction Lists and the Debarment List; temporary or definitive prohibition on contracting with public entities in any way or for activities financed by accredited financial institutions such as the Multilateral Development Banks.

CONFLICT OF INTERESTS

situation that occurs when a party who has been given a certain decision-making responsibility has personal and/or professional interests that conflict with the impartiality requested by said responsibilities, and which may be impaired by those interests.

ACTIVE CORRUPTION

deliberate action of anyone directly or indirectly promising or giving a financial advantage or other benefit to a Public Official or private individual for themselves or for third parties, for acting or refusing to act in accordance with their duties or that infringes their official obligations or the obligation of loyalty.

DIRECT CORRUPTION

act of corruption carried out directly by one individual to another.

INDIRECT CORRUPTION

act of corruption carried out by a third party acting on behalf of another person.

PASSIVE CORRUPTION

action decided by anyone who directly or indirectly receives or requests or accepts promises to obtain an economic benefit or other benefit from a Public Official or private party, for themselves or for third parties, to act or refuse to act in accordance with their duties or in the exercise of their functions in breach of their official obligations or the obligation of loyalty.

DONATION

Contribution (money or goods) given to natural persons, who are not employees of Webuild, or legal persons (State, public entities/institutions, non-profit foundations/associations, ONLUS, etc.) without asking for anything in return. Donations may be given in money or in kind to an entity.

SUPPLIERS

all parties involved in the execution of works (e.g. subcontractors), in the supply of products (e.g. manufacturers and distributors on the local market) or in the provision of services (e.g. consultants) to Webuild.

PUBLIC OFFICIAL

this usually refers to any public official, including but not limited to elected or appointed officials; any employee or other person acting on behalf or in the name of a public official, body, agency or company performing a government function; any employee or other person acting on behalf of an entity entirely or partially held or controlled by the government; any political party, official, employee or other individual acting on behalf or in the name of a political party or any candidate for public office; any employee or person acting on behalf of a public international organisation (such as the United Nations or World Bank) or a Multilateral Development Bank. This definition includes all officials and employees of companies owned or controlled, even partially, by the government, including all employees of companies and agencies owned by the government even if those companies run as private enterprises. In some cases it may not be clear whether a company is actually owned by the government. Please contact the Compliance Department if there are any doubts. The definition of public official also includes persons engaged in public service - i.e. those who provide public services of any nature. Public services refers to activities governed in the same forms as public functions, but without the typical powers as public functions, not including the execution of simple tasks of keeping order or providing works of a merely material nature.

GIFT

item given free of charge as a unilateral act without anything in return.

PRACTICES SUBJECT TO SANCTION BY THE MULTILATERAL BANKS

e.g. Passive Corruption, Active Corruption, Corrupt Practices, Fraudulent Practices, Coercive Practices, Collusive Practices, Obstructive Practices, money laundering or terrorist financing.

COERCIVE PRACTICES

damaging or the threat to cause damage, directly or indirectly, to a party or to goods owned by the party in order to inappropriately influence their actions.

COLLUSIVE PRACTICES

an understanding or agreement between two or more parties established to achieve an unlawful purpose, including unlawfully influencing the actions of another party.

CORRUPT PRACTICES

the offer, giving, receipt or request, direct or indirect, of any benefits to influence the action of a public official.

FRAUDULENT PRACTICES

any action or omission, including a misleading representation, that knowingly or negligently misleads or attempts to mislead a party in order to obtain a financial advantage or other advantage or to avoid the fulfilment of an obligation.

OBSTRUCTIVE PRACTICES

the action of deliberately destroying, falsifying, altering or hiding relevant evidence for the purposes of an investigation and/or threatening, molesting or intimidating a party to prevent the party from revealing what he/she knows regarding issues relating to an investigation or the continuation of the investigation, or (b) the action of materially obstructing the exercise of contractual rights of the Multilateral Development Bank in question from controlling or accessing information that any bank, authority or other equivalent body of the European Union or its Member States have in accordance with any law, regulation or treaty, or on the basis of any agreement that said Multilateral Bank has agreed in application of said law, regulation or treaty.

PUBLIC ADMINISTRATION

includes in general any body, agency or company that carries out government functions, any agency, office or body of the European Union, any company owned, controlled or with a stake, including in part, of an Italian or foreign government, any public international organisation such as the United Nations or the Multilateral Development Banks or any political party or candidate for an Italian or foreign political position.

RED FLAG

any circumstance or event capable of signalling a violation of the Anti-Corruption laws, principles of the Model or Guidelines, in relation to a situation of potentially risk.

PRESENT

see "Gift".

ANTI-CORRUPTION SYSTEM

the Compliance Policy and Model and Compliance procedures or those with Compliance controls.

SOCIAL SOLIDARITY

free actions aimed at parties "*who need assistance or are vulnerable*" that offers social-charitable, healthcare, social-rehabilitative, social-re-educational support and the protection of rights.

ENTERTAINMENT, TRAVEL AND HOSPITALITY

EXPENSES

amounts intended for suppliers/Clients or other external parties, resulting from relationship obligations and/or hospitality duties, incurred in connection with business activities, on the basis of commercial practices in the sector, aimed at maintaining and increasing the positive reputation of Webuild.

SPONSORSHIP

expenses aimed at corporate promotion to improve the image or general reputation of the Company.



WEBUILD S.P.A.

www.webuildgroup.com

www.webuildvalue.com

Credits

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