

Anti-corruption and crime prevention policy

The board of directors of Ercros, at its meeting held on 26 July 2024 and with the favourable report of the audit committee, has unanimously approved the revision of this anti-corruption and crime prevention policy.

On the premise that Ercros does not tolerate, permit, or engage in any form of corruption, extortion, bribery, or any other illegal activities in the conduct of its business or in the activities of third parties with whom it interacts, the purpose of this policy is to establish the principles that govern Ercros' actions in eradicating any corrupt practices of which it becomes aware.

These **principles** are as follows:

1. Establish a culture of "**zero tolerance**" **towards corruption** in business and other illicit activities, with an absolute stance that takes precedence over the potential acquisition of any type of economic benefit.
2. **Comply with legislation; internal regulations**, in particular those relating to criminal compliance and the rules of Ercros' code of ethical conduct ("code of ethics"); and **voluntary agreements** signed by Ercros.
3. **To cooperate with the authorities** responsible for combating illegal activities; to provide them with any information required by them, in accordance with the legal provisions; and to inform them of any facts that could constitute an indication of illegal activity.
4. **Avoid conflicts of interest** within the organization, particularly in relations with customers and suppliers of goods and services.
5. **To establish relations** with public administrations, political parties, similar entities and, in general, third parties, based on legality, cooperation, transparency and honesty.
6. To keep Ercros' Criminal Compliance Management System ("CCMS") **updated and certified**, which implements and develops the model for detecting, preventing and controlling crimes, including the risks associated with unlawful acts in internal proceedings, especially those that regulate relations with third parties.
7. **To keep updated**, as well as to inform and encourage, **the channel enabled** by the Company for the **submission of complaints**, which any person notices within Ercros, whether they are exercised by other people for themselves or for the company, on alleged breaches, founded and significant, of the code of ethics or on regulatory and anti-corruption breaches, in accordance with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption.
8. **To provide** the human and material resources for the monitoring and effective compliance with the principles set out in this policy.
9. **To train the people** who work at Ercros to comply with and enforce the rules of the code of ethics, especially those referring to the prevention of corruption, fraud, bribery and any other type of illicit activity.
10. **Impose corrective and disciplinary measures** on Ercros personnel who engage in corrupt conduct and those who cover it up, and establish measures to ensure that contracted companies and their staff are sanctioned for such behaviour, without prejudice to any administrative or criminal penalties that may result from it.

This policy is mandatory for all Ercros professionals as well as for those who act on behalf of or in the name of the Company within the scope of their professional activities with Ercros.

The audit committee, and by delegation, the compliance committee, will be responsible for ensuring and verifying compliance with this policy, as well as making proposals for its modification and improvement, which they deem appropriate for subsequent approval by the board of directors.

Antonio Zabalza Martí
President and CEO

Barcelona, July 26, 2024
Revision 1