

## Criminal compliance policy

The board of directors of Ercros, in its meeting on July 26, 2024, and with the favourable report from the audit committee, unanimously approved the revision of this criminal compliance policy.

Ercros, S.A. and the companies belonging to its Group (hereinafter, 'Ercros'), recognizing the importance of business ethics as a differentiating factor in business, identify themselves as a responsible and involved organization with a culture of respect for the law. This aligns with the core values of Ercros in its operations, notably including a culture of environmental respect and natural resource conservation; a commitment to service in building strong and trusting long-term relationships with stakeholders; economic values; and social values.

To this end, Ercros declares its commitment and responsibility in maintaining, monitoring, and reviewing the certification of its Criminal Compliance Management System (CCMS), with the aim of implementing the necessary actions to promote a culture of business ethics at all levels of the organization. This ethical culture is to be an integral and permanent part of the work processes, applicable to all activities carried out by the Group, as well as to any industrial projects in which it may be involved due to its business activities, with the goal of preventing and detecting the commission of crimes.

In relation to the above, the **general principles** on which the criminal compliance policy is based are listed below:

1. Encourage all professionals to always act in the performance of their duties with the vision of preserving the integrity and good reputation of Ercros, by **strictly complying with the law** and the provisions of the Spanish Penal Code, in accordance with the Ercros Criminal Compliance Management System (CCMS), which develops a model for the detection, prevention, and control of crimes, prohibiting at all times the commission of illegal or criminal acts under the principle of zero tolerance towards the commission of any crimes.
2. **Detect, prevent, and assess criminal risks** that could arise at Ercros, with the aim of minimizing them through objectives, action plans, and procedures aimed at complying with Ercros' commitments.
3. **Commit to continuous improvement** and periodic review and updating of the certified Criminal Compliance Management System, in order to identify potential risks not initially considered or that may arise due to legislative changes.
4. Promote **proactive and responsible behaviour** among all professionals providing services at Ercros, **in matters of criminal compliance**, requiring at all times the commitment and duty to report, through the established channel, behaviours that constitute violations or risks of non-compliance with the CCMS, the code of ethical conduct ('ethical code'), this criminal compliance policy, as well as internal regulations and controls that are part of the CCMS, or that constitute an illegal or criminal act.

**Reports submitted through the ethical channel on the corporate website** will be managed by the Ercros compliance committee, a body delegated by the audit committee, and can be made anonymously. These reports will be subject to confidentiality and non-retaliation guarantees, in accordance with the provisions of Law 2/2023 of February 20, which regulates the protection of individuals who report regulatory violations and fight against corruption.

5. **Disseminate** the CCMS through various established means (internal bulletin, improvement plan dialogue meetings, training courses, etc.).
6. **Train all Ercros professionals** on the consequences of actions constituting crimes in relation to the CCMS, as well as the potential application of disciplinary sanctions for offenders, imposed by the appropriate department in accordance with applicable labour legislation, while always respecting the rights of the individuals being investigated.

This policy is mandatory for all Ercros professionals, as well as for those persons who act on behalf of or at expense of the Company, whether suppliers, contractors, or other business partners or interest groups, within the exercise of their professional activities with Ercros.

The audit committee and, by delegation of the latter, the compliance committee, will be responsible for the supervision, monitoring and control of the certified CCMS at the different levels of the organization; and for ensuring and verifying compliance with this policy, as well as for formulating proposals for modification and improvement thereof that they consider appropriate for subsequent approval by the board of directors.

Antonio Zabalza Martí  
President and CEO

Barcelona, July 26,2024  
Revision 1