

The logo consists of the word "SEIDOR" in a white, sans-serif font. The letter "O" is replaced by a blue sphere with a white highlight, giving it a three-dimensional appearance. The background of the entire page is a dark blue with flowing, liquid-like patterns that create a sense of movement and depth.

SEIDOR

Anti-Bribery and Anti-Corruption Policy

SEIDOR | 2025

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Internal Regulatory Framework

This regulation is issued as a development and complement to section 6 (b) of the Code of Ethics (CMP-ET-MC-01), with the aim of reinforcing the organisation's institutional commitment to the highest standards of integrity, establishing a policy of **zero tolerance for any form of bribery, corruption or misconduct**.

SEIDOR has established an **Integrated Compliance Management System**, whose central axis is the Code of Ethics (CMP-ET-MC-01) and has designed a structured set of Manuals, policies and procedures that establish the rules applicable to all the Group's entities in the area of regulatory compliance.

This **Anti-Bribery and Anti-Corruption Policy** is part of the Integrated Management and Compliance System and develops the basic principles in this area already contained in those documents.

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1. Purpose

The purpose of this Anti-Bribery and Anti-Corruption Policy (the “**Policy**”) is to establish the principles, commitments and rules governing the prevention, detection and punishment of any form of Bribery or corruption in all the companies that make up SEIDOR, guaranteeing compliance with the highest ethical and institutional standards.

To ensure uniform and consistent interpretation, and to facilitate the understanding of all the documents that make up the Integrated Compliance Management System, capitalised terms in this Policy have the meaning attributed to them in the Code of Ethics.

2. Scope

This Policy must be complied with by all Employees and Associates and any third parties acting on behalf of SEIDOR.

Where there are specific versions or developments of this Policy arising from geographical or corporate particularities, those versions will also be binding within the scope determined in them.

3. Regulatory framework

The Policy develops the principles and guidelines contained in:

- Code of Ethics (CMP ET MC 01).
- The Criminal Risk Prevention Model (CMP RK MC 02) and its international version (CMP-RK-MC-03).
- Public Procurement Policy (CMP AB PO 03).
- The KYC and Third-Party Due Diligence Procedure (CMP DD PR 01).
- The Gifts, Hospitality and Courtesies Procedure (CMP AB PR 02).

All the above regulations are available on the corporate intranet or similar in each country, and those approved by the Board are also accessible on the corporate website.

4. Guiding principles

- **Strict compliance with the law.** SEIDOR is firmly committed to strict compliance with all applicable anti-corruption laws, rules and regulations in each of the countries in which it operates. No circumstance or commercial interest justifies breaking the law or engaging in inappropriate conduct.
- **Integrity, ethics and transparency.** All business and professional actions must be conducted in accordance with the highest standards of honesty, responsibility and integrity. SEIDOR promotes a culture of transparency that reinforces the trust of clients, shareholders, suppliers and authorities.
- **Prohibition of Bribery and Undue Advantages.** It is absolutely prohibited to offer, promise, grant, solicit or accept any undue advantage, benefit or reward, financial or otherwise, for the purpose of influencing business or administrative decisions. This prohibition extends

to any indirect form of bribery through intermediaries, consultants or Related Third Parties.

- **Corporate responsibility and exemplarity.** SEIDOR's directors, managers, professionals and associates must act as exemplars of responsible conduct, ensuring that all decisions are adopted with objectivity, fairness and loyalty towards the organisation and its stakeholders.
- **Promoting a culture of compliance.** SEIDOR promotes awareness and continuous training in business ethics and anti-corruption. All professionals and associates are responsible for knowing and applying the internal policies, and for reporting any suspicion or non-compliance through the whistleblowing channel provided for this purpose.
- **Zero tolerance for corruption.** SEIDOR applies a strict zero tolerance policy towards any form of bribery, fraud or conduct contrary to integrity. This principle is reflected in its relationships with clients, suppliers and public and private entities, and in all projects in which SEIDOR participates.

5. Prohibited conduct

SEIDOR maintains a zero tolerance policy towards any form of bribery, corruption or similar conduct, whether committed directly or indirectly, in the public or private sphere and regardless of the purpose pursued or the result obtained. For these purposes, the following conduct is expressly prohibited:

- **Offering or receiving bribes.** The promise, offer, giving, solicitation, acceptance or receipt, whether directly or through an intermediary, of any unjustified benefit, monetary or otherwise, for the purpose of obtaining an improper act or omission by a person or entity.

Likewise, any form of payment, advantage or benefit channelled through intermediaries, agents or related third parties acting on behalf of SEIDOR is prohibited when there is a risk that those payments could be intended, directly or indirectly, to unduly influence commercial or administrative decisions. All relationships with third parties must be based on transparent and verifiable contracts, and will be subject to the controls foreseen in the KYC and Third-Party Due Diligence Procedure (CMP DD PR 01).

- **Offering bribes.** Promising, offering, giving or facilitating to a public official any Undue Advantage to achieve an act or omission contrary to the duties of their office or to delay acts within their competence.
- **Taking bribes.** Civil servants soliciting, accepting or receiving, for themselves or for a third party, any unjustified benefit in return for an improper act or omission.
- **Corruption in business.** Promising, offering, giving, soliciting or receiving undue advantages, financial or otherwise, between natural or legal persons in the private sector, to unduly favour or prejudice an enterprise in its business dealings.
- **Influence peddling.** The real or simulated misuse of personal or professional relationships with authorities or officials to obtain a financial or commercial advantage for oneself or for third parties.
- **Collusion and contractual fraud.** Arranging or manipulating public or private tenders, bids

or contracts with the aim of altering the award results, distorting competition or defrauding the State or public entities.

- **Obstruction of justice.** Coercing, threatening, intimidating or offering advantages to third parties to influence statements, impede proceedings or manipulate evidence in administrative or judicial cases.
- **Extortion.** Using violence, coercion or threats to compel a person to perform or omit to perform a legal or commercial act in exchange for an undue advantage.
- **Unlawful political funding.** Providing resources, donations or other support to political parties, coalitions or candidates, outside of what is permitted by law or with the expectation of commercial gain.
- **Facilitation payments.** Making payments, of any amount, intended to expedite or secure the performance of routine acts or services by public officials or third parties. These payments constitute bribery and are strictly prohibited.
- **Technological or cybernetic manipulation.** Misuse of digital systems, artificial intelligence or virtual identities to create, modify or disseminate false information, impersonate identities or influence corporate or public decision-making processes.
- **Concealment and falsification of information.** Altering, tampering with or concealing accounting, contractual or digital records to conceal irregular payments, benefits or transactions

The following are examples of conduct or situations that may constitute, or appear to constitute, bribery, corruption or other practices contrary to integrity and transparency. This list is not exhaustive and any actions of a similar nature should be immediately reported to the Global Compliance Committee for analysis and appropriate management.

- Promising, offering or giving a person, directly or indirectly, any financial or in-kind benefit, to influence or reward a professional, contractual or administrative decision.
- Soliciting or accepting money, gifts, travel, loans or personal advantages to carry out or expedite an administrative or commercial transaction.
- Making facilitation payments to public officials or representatives of public bodies to expedite procedures or authorisations, even if the amounts are small.
- Using intermediaries, agents or consultants to channel undue payments or benefits to third parties, authorities or employees of client companies.
- Attempting to obtain privileged or non-public information from a bidding process or contract by means of undue gifts or favours.
- Deciding or recommending SEIDOR award a contract to a company in which a family member or close associate works without having stated the conflict of interest.
- Accepting invitations to meals, travel or entertainment offered by a supplier for the purpose of obtaining favourable treatment or influencing business decisions.
- Including payment, fee or commission clauses in a contract that are disproportionate, unjustified or have no actual creditable services.

- Making donations, sponsorships or collaborations with entities or associations at the proposal of a public official or institutional representative to obtain a commercial advantage.
- Offering benefits or gifts to clients or employees of other companies to influence procurement or contracting decisions.
- Providing undue advantage to a third party (e.g., a friend, family member or business associate) through confidential information or the use of corporate resources.
- Offering institutional trips or visits to facilities covering expenses for travel companions or recreational activities with no direct professional relationship.
- Requesting to have payments deposited into accounts other than those designated in the contracts or on behalf of third parties not identified in the contractual relationship.
- Requesting or accepting discounts or consideration for personal gain by taking advantage of SEIDOR's business relationships.
- Subcontracting or procurement without technical or economic justification that conceals illicit payments or inducements.

All SEIDOR employees and associates must refrain from participating, directly or indirectly, in any of these practices or in situations that could be interpreted as an undue advantage. Any conduct of this type that is detected must be reported immediately through the established communication channels or through SEIDOR's Ethics Channel.

6. Relations with public administrations

Any relationship, contact or interaction with Public Officials, bodies and institutions of the public sector (whether national, regional, local or supranational) must be carried out in accordance with the highest standards of transparency, legality, impartiality and integrity, guaranteeing ethical and responsible behaviour in every action.

Given the importance of relations with Public Administrations for SEIDOR, the company has implemented its Public Procurement Policy (CMP AB PO 03), which specifically regulates the principles of conduct, limits, responsibilities and internal controls applicable to any interaction with authorities, civil servants or public representatives. That policy supplements this Policy and reinforces the prevention of risks of Bribery, influence peddling or undue advantages, ensuring that any dealings with the public sector are carried out under criteria of legality, fairness and maximum transparency.

6. Gifts, hospitality and courtesies

SEIDOR Employees and Associates may only offer or accept gifts, courtesies, hospitality or any other similar benefit when they are strictly institutional in nature, of reasonable courtesy and moderate value, and may not be construed as undue influence or generate a conflict of interest in commercial or professional relations. To ensure transparency and uniformity in the application of this guideline, the Global Compliance Committee may establish indicative financial limits for

permitted gifts and hospitality. In no case may gifts or entertainment be accepted whose aggregate value, individually or cumulatively, exceeds the thresholds set out in the Gifts, Hospitality and Courtesies Procedure (CMP AB PR 02).

Under no circumstances will the giving or acceptance of gifts of cash, monetary equivalents, personal or luxury benefits, or the extension of hospitality to family members or close associates be permitted. Likewise, invitations, trips or recreational activities that are not legitimately and proportionately related to professional purposes are also prohibited.

It will not be permitted to offer or accept gifts, invitations or favours during contracting, negotiation or tendering processes with clients, suppliers or public or private entities, to avoid any perception of undue influence or conflict of interest. This restriction applies from the beginning of the commercial discussions until the conclusion of the contract, its amendment or the termination of the process.

Any situation that exceeds the reasonable limits provided for in this Policy will require the prior written approval of the Head of the Global Compliance Committee.

The Global Compliance Committee may review these records periodically and establish quantitative limits or additional criteria depending on the associated risk, the nature of the event or the relationship with the third party involved.

7. Donations and sponsorships

Any donation, sponsorship or contribution, whether monetary or in kind, may only be made for legitimate, social or corporate purposes and must be fully aligned with the organisation's values of transparency and integrity.

These contributions will require a prior risk assessment, prior written approval from the Global Compliance Committee and appropriate documentation to ensure their purpose, traceability and absence of conflicts of interest.

In no case may donations or sponsorships be granted that could be interpreted as a means to unduly influence public or private decisions, or that may benefit political parties or their members directly or indirectly.

8. Conflicts of interest

SEIDOR makes it mandatory for anyone subject to this Policy to identify and report in a timely manner to the Global Compliance Committee any real, potential or apparent situation of conflict of interest that may affect the objectivity and impartiality of their decisions.

9. Ethics channel

SEIDOR has a confidential and secure Ethics Channel, accessible via the website <https://compliance.seidor.com/#/>.

SEIDOR Employees and Associates have the duty to use this channel to report any illicit behaviour,

irregularity or infringement they detect that could be contrary to the Code of Ethics and its internal development regulations, in accordance with the Reporting and Ethics Channel Procedure (CMP-DC-PR-05) and may raise any queries that may arise regarding the application or interpretation of the Code of Ethics and its internal development regulations.

Complaints and reports of possible breaches will be handled by the Global Compliance Committee in a confidential, objective and independent manner, in accordance with SEIDOR's Reporting and Ethics Channel Procedure.

The protection of the identity of the whistleblower and the absolute prohibition against any act of retaliation or discrimination will be guaranteed, provided that the report was made in good faith and on the basis of a reasonable belief.

10. Controls

The bribery and corruption risk assessment must be performed at least once a year, or when there are significant changes in the geographical, operational or regulatory environment. The results of this assessment must be documented and will be used to review the controls and mitigation measures.

The Global Compliance Committee, together with the process owners, must identify, assess and document corruption risks through the application of the KYC and Third-Party Due Diligence Procedure (CMP DD PR 01) before entering into relationships with third parties.

In addition, the risks associated with corruption and bribery are periodically identified and assessed on a global basis, both in Spain and at the level of the international subsidiaries. The results are reflected in the corresponding risk maps. Based on the results of the risk maps, each year the Global Compliance Committee determines the risk threshold above which the level of control should be increased and proposes the necessary improvement actions to the Board.

The findings of the controls will be incorporated as a basis for improvement for action plans and continuous improvement of this Policy, ensuring continuous feedback of the Integrated Compliance Management System.

The financial and non-financial controls must be designed and implemented in coordination with the accounting and internal audit areas, ensuring traceability of all transactions and accounting records relating to payments, donations, fees and entertainment expenses.

11. Training and communication

SEIDOR will promote the continuous and regular training of all Employees and Associates in integrity, prevention of corruption and management of conflicts of interest, ensuring that they have the necessary knowledge, skills and awareness to act in accordance with the highest ethical standards and the principles of this Policy.

This Policy will be actively disseminated and made publicly available through the corporate intranet or equivalent in each country, ensuring that it is known and understood by all Employees and Associates, commercial partners and related third parties. It may also be incorporated into contracts or agreements with strategic partners and suppliers, reaffirming a shared commitment

to transparency and business integrity.

12. Oversight, monitoring and review

The Global Compliance Committee will be responsible for overseeing the proper implementation, compliance and effectiveness of this Policy, ensuring that its principles are integrated at all levels of the organisation.

Its duties include carrying out regular controls, preparing follow-up reports for senior management and proposing corrective or improvement actions if deviations or risks of non-compliance are detected.

Furthermore, this Policy must be reviewed by the Global Compliance Committee at least once a year, or whenever relevant regulatory, structural or operational changes occur that may affect its scope or application. These reviews will be formally documented and their findings will serve as a basis for updating this Policy and the other documents of the Integrated Compliance Management System. SEIDOR will promote continuous improvement according to the Plan Do Check Act cycle.

13. Consequences of violations

Any violations of this Policy or any related procedures will be subject to formal and documented investigation, in accordance with the mechanisms established in the Disciplinary Procedure for Violations (CMP DC PR 05) and other internal SEIDOR regulations.

These violations may lead to the imposition of disciplinary measures proportional to the seriousness of the facts, including the labour, civil or criminal sanctions provided for in the legislation in force.



In addition, the Global Compliance Committee must ensure that any incidents are assessed objectively, the actions taken are documented and corrective measures aimed at preventing future violations are implemented.

14. Document control and approval

This Policy was approved by SEIDOR’s Governing Body on 28 November 2025 and forms part of SEIDOR’s Integrated Compliance Management System as document CMP-AB-PO-01.

Version control:

Version	Date	Description of change	Manager	Approved by:
1.0	28/11/2025	Initial issuance of the Anti-Bribery and Anti-Corruption	Compliance Area Global Corporate	Board of Directors

<div>On behalf of the Board</div> <div>Sergi Biosca Arpa</div> <div></div>	<div>The head of the Global Compliance Committee</div> <div>Ainhua Santamaría Benito</div> <div></div>
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