

CRIMINAL COMPLIANCE POLICY

Ineco, a leading engineering and consulting company in sustainable mobility and digital transformation, is **committed to complying with criminal legislation in all the places where it operates** and therefore prohibits the commission of criminal acts.

To achieve this, it has implemented a **Criminal Compliance and Anti-Bribery Management System based on a culture of compliance** that all its members are required to follow, along with the other requirements necessary for its effective operation. Likewise, specific guidelines are in place for dealings with third parties such as suppliers and business partners.

- **Ineco** provides its members with various mandatory **channels to report potential criminal acts or irregularities they may detect, ensuring confidentiality and protection against retaliation where such report is made in good faith, as well as the right of access and defense for the person being reported.** Communications may be made through the web portal <https://app.laworatory.com/multi-channel/ineco>; by post to the address <<Paseo de la Habana 138, 28036, Madrid>>; by requesting an in-person meeting with the Compliance Committee (CCN); or verbally, through voice messaging systems or by calling +34 914 521 390.
- **The CCN is responsible for monitoring and supervising the effective implementation and execution of controls for the prevention of criminal risks, as well as ensuring the achievement of objectives in the area of criminal compliance.** This body operates with full authority, independence and autonomy in carrying out its functions.
- In the case of non-compliance with this policy, Ineco has a **disciplinary system** in place aimed at preventing unlawful conduct that deviates from legal requirements and/or the procedures and policies of our organization, acting as a mechanism for deterrence, correction and remediation.
- **Ineco is committed to the continuous improvement of its Criminal Compliance and Anti-Bribery Management System.** For this reason, its Management Committee undertakes to periodically review this policy in order to keep it up to date.
- **This policy is available to all interested parties** on Ineco's website, ensuring easy access for all members of the organization, as well as for all third parties with whom the company interacts.

20 May 2026

Ineco's Board of Directors