

ZERO – TOLERANCE POLICY ON CORRUPTION

Aware of the importance of combating corruption, Ineco, an engineering and consulting company recognized in sustainable mobility and digital transformation, follows a policy of complete and absolute rejection of all forms of corruption, which must be followed by all members of Ineco, regardless of their position, in order to comply with the requirements of its **Criminal Compliance and Anti-Bribery Management System** (based on UNE 19601 and ISO 37001 standards).

Ineco ensures compliance with applicable anti-bribery laws and regulations in all countries where it operates, and there are also specific guidelines for dealing with third parties, such as suppliers and business partners.

Ineco provides its members with several mandatory reporting channels for reporting suspected acts of corruption, ensuring confidentiality and protection against retaliation in the cases where reports are made in good faith, as well as safeguarding the rights of access and defence of the person concerned. Communications can be made via the website https://app.laworatory.com/multi_channel/ineco; by postal mail to <<Paseo de la Habana 138, 28036, Madrid>>; by requesting an in-person meeting with the **Compliance Committee (CCN)**; or verbally, through a voice messaging system or by calling 914521390.

The **CCN** is responsible for supervising and monitoring the effective implementation and execution of corruption prevention controls, as well as ensuring the achievement of anti-bribery objectives. This body has full authority, independence and autonomy in carrying out its functions.

In the case of non-compliance with this policy, Ineco has established a disciplinary system to prevent criminal conduct that deviates from the law and/or our organisation's procedures and policies, serving as a mechanism for deterrence, correction and remediation.

Ineco is committed to improving its Criminal Compliance and Anti-Bribery Management System, which is why its the Management Committee commits to periodically reviewing this policy.

This policy is available to all stakeholders on Ineco's website, providing access to all organization members as well as all third parties with whom it deals.

Based on an analysis of the activities most exposed to the risk of corruption and following the stipulations of its Code of Conduct, Ineco takes on the commitments outlined below in fulfilling its functions and will promote, through proper formalization in the corresponding contracts, their adoption by both its employees and third parties:

1. BRIBERY.

Ineco prohibits the use of any form of payment, whether monetary or of any other kind of material or intangible, financial or non-financial value, considered relevant according to established practices and customs, if it could give an advantage to a person or with the aim of obtaining any benefit in relations with its stakeholders, understanding that the concept of "advantage" includes favoritism or obtaining undue benefits.

Naturally, the prohibition also applies to Ineco employees who, in the exercise of their roles and responsibilities within Ineco, try to accept and/or offer bribes for their own benefit or for the benefit of family members, associates or acquaintances.

2. DONATIONS TO POLITICAL PARTIES.

Ineco will not exert any form of illegal pressure, directly or indirectly, on politicians; it will not finance political parties, their representatives or candidates, whether in Spain or abroad, and it will not sponsor any event intended for political propaganda purposes.

3. FACILITATION PAYMENTS

Ineco doesn't authorize the making, offering or accepting, directly or indirectly, of payments or benefits, of any amount, aimed at speeding up services owed by its counterparts.

4. GIFTS, HOSPITALITY AND FAVORS.

According to Ineco's Gifts Policy, a gift is defined as "the gratuitous giving (liberality) of goods or services." In line with this Policy, no gift that could be interpreted as exceeding normal business or courtesy practices or meant to receive favorable treatment for any activity carried out by Ineco is allowed. Specifically, any form of gift to public officials, Spanish or foreign, auditors, Ineco board members or their family members, that could influence independence of judgment or induce ensuring any kind of favor, is prohibited.

This rule allows no exceptions, not even in countries where giving valuable gifts to business partners is customary and applies both to gifts promised or offered and those already received. In any case, Ineco avoids practices not permitted by applicable law, commercial customs, or ethical codes (if known) of the companies or entities it deals with in carrying out joint activities.

20 May 2026

Ineco's Board of Directors