



# **CRIMINAL PREVENTION MANUAL OF THE INMO CEMENTO GROUP**

**7 November 2024**

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## 0. VERSION CONTROL

Version	Date	Modifications
1	7 November of 2024	Version 1.0. Approved by the Board of Directors

## 1. PURPOSE AND CONTENT OF THE MANUAL

### 1.1. Objective and scope of

The purpose of this Criminal Prevention Manual of the INMOCEMENTO Group (hereinafter the "**Manual**") is, on the one hand, to develop the design, structure and operating guidelines of the Criminal Prevention Model of the INMOCEMENTO Group (also referred to as the "**Group**") and, on the other hand, to detail and regulate its bodies and procedures, in accordance with the provisions of the Code of Ethics and Conduct and the Compliance Policy of the INMOCEMENTO Group.

The procedures in this Manual must be complied with and, together with the Code of Ethics and Conduct, materialise the clear opposition of INMOCEMENTO, S.A. ("**INMOCEMENTO**" or the "**Company**") to unethical behaviour which, while benefiting the organisation, could constitute a criminal offence. In this way it shall apply to:

- INMOCEMENTO and domestic or foreign controlled companies, UTEs (in which it has a majority shareholding) and acquired companies, from the effective moment of the acquisition.
- Administrators, attorneys-in-fact and persons authorised to take decisions on behalf of the legal person and having powers of organisation and control.
- To all employees of the INMOCEMENTO Group.

### 1.2. Implications for the Group INMOCEMENTO

The official sanction for the commission of criminal offences is usually a fine, although this could also be considered:

- The dissolution of the legal person.
- Suspension of activities for the period of time established in the country's applicable legislation.
- Temporary or definitive prohibition to carry out those activities in whose scope the unlawful action has taken place (either directly or indirectly).
- Disqualification from obtaining public subsidies and aid, as well as from contracting with Public Administrations and from obtaining tax or Social Security benefits and incentives.
- Judicial intervention to guarantee the rights of workers and creditors for the period of time established in the country's applicable legislation.

Apart from sanctions that may be imposed by a court, the company is also exposed to other types of consequences that may have a significant impact on the business:

- Reputational damage in the eyes of society, customers and suppliers.

- Financial valuation of the company.

## **2. BODIES RESPONSIBLE FOR MANUAL**

The Manual can be defined as the internal rules that the Group uses as a tool to establish a structured system of control, which mitigates the possibility that the Group's personnel may commit a criminal offence from which legal persons can be held criminally liable.

The Manual has a number of characteristics that must be taken into account for its correct interpretation.

- It involves a regular and dynamic process of continuous improvement.
- The content of the Manual constitutes a methodology that must be adapted to the development of the business and activities of the INMOCEMENTO Group.

The procedure set out in the Manual shall be led and managed by the organisation's management, and the Group's middle management shall be particularly aware of it and ensure compliance with it.

### **2.1. Council of Administration**

The Board of Directors of INMOCEMENTO is the highest decision-making and supervisory body controlling INMOCEMENTO, exercising its functions by itself and through its delegated bodies in the manner provided for in the regulations.

Its main functions with regard to the Crime Prevention Model are:

1. Approval of the Code of Ethics and Conduct of the INMOCEMENTO Group, the Compliance Policy and other internal regulations that develop it, including this Criminal Prevention Manual, as well as its updates and modifications.
2. Implementation of the internal information system and the person responsible for the processing of personal data in accordance with the provisions of the regulations on the protection of personal data.
3. Regular monitoring and supervision, through the Audit and Control Committee, of the effectiveness of this Model and the content of the Manual so that it is aligned with the vision, mission and values of INMOCEMENTO.

The management bodies of the head of business and/or country companies of the INMOCEMENTO Group, where applicable, shall carry out their Compliance functions as attributed in their respective Bylaws and/or Regulations, where applicable, with the following being among their main functions in this area:

1. Ensure the ethical climate within the companies of the Group concerned, and, where appropriate, adhere to the internal regulations or codes of conduct of the Company, including the Code of Ethics and Conduct.

2. Supervise compliance with the Code of Ethics and Conduct in the companies concerned.
3. Determining, where appropriate, the Compliance policy of the companies concerned in accordance with the provisions of INMOCEMENTO's Compliance Policy and the main policies governing the general strategy, supervision and coordination of the Compliance Function in the INMOCEMENTO Group, establishing in the companies concerned a Compliance Model that includes surveillance and control measures suitable for preventing crimes and other unlawful acts or acts contrary to the law, the INMOCEMENTO Code of Ethics and Conduct and other internal regulations, which could include, where appropriate, an Internal Information System for the detection and prevention of such conduct.
4. Designate, where appropriate, the body responsible for supervising the aforementioned Model, and thus appoint and/or dismiss its members, and ensure that they have the powers, autonomy and independence necessary for the proper performance of their duties, also guaranteeing that they have the material and human resources necessary for the development of their competencies. To this end, the administrative body of the company concerned shall approve its budget and its annual plan of activities, and shall be informed of their implementation.

## **2.2. Audit Committee and Control**

The Audit and Control Committee of INMOCEMENTO or the Board Committee that, where appropriate, has delegated these functions, to which the Compliance Committee will report, has the function, in relation to criminal prevention, of supervising the correct functioning and effectiveness of the Criminal Prevention Model and reporting to the Board.

## **2.3. Compliance Committee**

The Compliance Committee is the body responsible for preventing non-compliance with regulations at INMOCEMENTO, including criminal offences, and has the necessary authority to guarantee the credibility and binding nature of the decisions taken by the Committee. It shall be composed of:

- The Corporate Compliance Officer (Chairman).
- The Head of General Corporate Functions.
- The Head of the Legal Department.

The Committee shall be attended as guests at the Committee's request by such persons as the Committee deems appropriate, such as, for example, the Compliance Officers of the Group's businesses (Cement and Real Estate), whose participation shall be limited to the exclusive scope of their business and who, in such case, shall have the right to speak and vote.

The Corporate Compliance Officer will be the Chairman of the Compliance Committee and will report periodically to the Committee on the performance of his role and the level of compliance.

regulatory and regulatory compliance. Likewise, the chairman shall be responsible for the custody of all the documentation derived from the Compliance Committees, including, among others, the minutes of the meetings.

The secretary of the Committee shall be appointed by the Committee itself. The duties of the secretary shall include taking minutes of the meetings of the Committee and certifying its resolutions and decisions.

The Compliance Committee shall perform the functions regarding the Code of Ethics and Conduct, the Criminal Prevention Model and the Ethics Channel set out in its own Regulations, without prejudice to the responsibilities corresponding to other bodies and management of the Company, as well as to the bodies and management of the other companies of the Group.

#### **2.4. Compliance Officer corporate**

In general, the corporate Compliance Officer is assigned the executive tasks of the Criminal Prevention Model on the basis of the action decisions taken by the Compliance Committee.

These functions are:

- Ensure that the Code of Ethics and Conduct, this Manual, as well as other regulations relating to criminal law that may guide the conduct of Employees and Managers, are accessible on the intranet of the INMO CEMENTO Group.
- Periodic monitoring and supervision of the Group's Criminal Prevention Model, reporting its conclusions to the Compliance Committee and collaborating in the preparation of the report on actions to the Audit and Control Committee.
- Collaborate in the preparation of the content of training courses on the Prevention of Criminal Risks, adapted to the different profiles of the Company, and monitor the completion of these courses by their recipients.
- Periodically review criminal risk maps and controls.
- Disseminate the guidelines and functioning of the self-assessment system to those responsible for controls.
- Advise / support process and control owners in the design and implementation of processes and controls.
- Collaborate with Internal Audit in the definition of the annual audit plans as well as in the joint establishment of a work plan for those specific reviews requested by the Compliance Committee.
- Keeping the minutes of the Compliance Committee drawn up by the secretary.

- To be responsible for the management of the Internal Information System (Ethics Channel), by delegation of the Compliance Committee.
- Receive, classify and manage the communications received through the Ethics Channel, in accordance with the provisions of the Internal Information System Policy and its Procedure, as well as the implementing regulations approved by the Compliance Committee.
- Collect and analyse self-assessments from those responsible for specific controls and procedures.
- Propose action plans in cases where non-compliance or inefficiencies in the functioning of controls have been detected.
- Resolving doubts and queries regarding the application of the rules, policies and procedures on criminal prevention that are raised through the Ethical Channel established by the INMO CEMENTO Group.
- Require periodic reports on compliance performance from the Compliance Officers of the businesses.
- Coordinate the preparation of the work plan of the Compliance Officers of the businesses in line with the Group's requirements.
- Support the Compliance Committee in the performance of its functions.

## **2.5. Compliance Committee of business**

Each of the businesses shall have a Compliance Committee as the body responsible for the Compliance Function of that company, which shall carry out the compliance functions of that company and which shall provide support, in this matter, both to the Board of Directors or equivalent decision-making body and to the corporate Compliance Committee itself. Its functions shall be similar to those set forth in the Regulations of the Corporate Compliance Committee and shall be composed of at least the following:

- The Business Compliance Officer.
- The director of the Legal Department of the business.
- The HR director of the business.

Compliance structures may be established in those jurisdictions where it is legally required and where there are subsidiaries that justify it, when so decided by the management bodies of such companies. All of the above in accordance with the strategic guidelines of the Corporate Compliance Committee.

The Business Compliance Committee shall also coordinate the activities of the bodies responsible for the compliance function of each of the companies in which it has an interest, and its members must also have the appropriate technical competence and the



independence of criteria necessary in the exercise of their duties, in accordance with the provisions of the Compliance Policy and the Regulations of the Compliance Committee of INMOCEMENTO.

## **2.6. Compliance Officer of business**

In each of the businesses, under the hierarchical dependence of the Board or equivalent decision-making body of the business and functional dependence of the corporate Compliance Officer, the figure of Business Compliance Officer is established, who will act in coordination with the corporate Compliance Officer in the dissemination of the Criminal Prevention Model, in the identification of risks, in the definition and monitoring of controls and in the treatment of complaints and investigations related to crimes and breaches of the Code of Ethics and Conduct received.

The main functions of these figures will be:

- Ensure that the Code of Ethics and Conduct, this Manual, as well as other regulations relating to criminal matters, are disseminated at all levels of the business.
- Periodically monitor and supervise the Criminal Prevention Model in its business, in coordination with the corporate Compliance Officer, reporting the conclusions thereof to the Board of Directors of the business and, failing that, to the equivalent decision-making body and to the corporate Compliance Officer.
- Collaborate in the dissemination of the training plans on criminal prevention and compliance with the Code of Ethics and Conduct coordinated by the corporate Compliance Officer with the Human Resources Area, monitor the completion of these plans by their recipients and report on compliance to the corporate Compliance Officer.
- Periodically review the map of criminal risks and controls of the business and inform the corporate Compliance Officer of the results of the review.
- Collaborate in the dissemination of the guidelines and operation of the self-assessment system to those responsible for business controls and follow up on them.
- Advise/support, on the guidelines set by the corporate Compliance Officer, the owners of the controls in the design and implementation of the same.
- Collaborate with and support Internal Audit in the implementation of annual audit plans.
- Receive complaints relating to the business, previously classified as "medium risk notifications" by the corporate Compliance Officer, and carry out the appropriate management for their clarification, as well as carry out the necessary investigations and follow them up, in accordance with the provisions of the INMOCEMENTO Group's Internal Information System Procedure and its implementing regulations approved by the Compliance Committee or, where appropriate,

in accordance with the provisions of the regulations governing the company's internal information system, established in accordance with the provisions of INMOCEMENTO's Internal Information System Policy.

- Report to the corporate Compliance Officer, on a quarterly basis, the results of the investigations and actions taken on the complaints received, as well as to the Board of Directors of the business or, failing that, to the equivalent decision-making body.
- Propose action plans in cases where breaches or inefficiencies in the operation of controls have been detected and report on these proposals to the corporate Compliance Officer.
- Draw up a report on the work of monitoring the Criminal Prevention Model of its annual activity, as well as of the areas, periodically and intended for the Board of Directors of the company's business in question, which will in turn be passed on to the corporate Compliance Officer.

## **2.7. Owners of the processes**

The process owner will be the person responsible for defining, transferring, supervising and ensuring that the activities and controls established in the procedures are being applied homogeneously and diligently in all areas that are functionally dependent on it. The process owner will also be the person who will identify and must report to the corporate Compliance Officer or the business Compliance Officer any change that occurs in the way the process activities are carried out. Likewise, the owner of the processes must disclose any modification that occurs in the controls to the persons who are functionally dependent on them.

- Establish and/or disseminate procedures for its functional area that include both operational activities and controls.
- Ensure proper compliance with procedures in all functional units.
- Support control owners in the interpretation and application of procedures.
- Collaborate with the Compliance Committee and Compliance Officers in their functions of management and supervision of the Model.
- Identify the risks of a criminal nature that may affect the processes in their area of activity or sphere of action.
- Design, implement and maintain the most effective controls to prevent the aforementioned risks in collaboration with the corporate or business Compliance Officer, as well as identify the need to update procedures to incorporate new operations and/or controls.

- Collaborate, if necessary, with the Compliance Officer in identifying regulatory and normative changes.
- Communicate any changes to procedures and ensure that these changes are properly implemented in their functional area.

## **2.8. Owners of the controls**

For each of the criminal risks, the controls that will help to mitigate them will be identified. These controls will be assigned to a manager who will be responsible for ensuring compliance and whose functions will be:

- Execute the control activities entrusted to them in a diligent and documented manner.
- Keep the supporting documentation of the controls carried out for a period of ten (10) years, unless specifically requested.
- Collaborate with the Compliance Committee, Compliance Officers and process owners in their role of managing and overseeing the model.
- Identify the risks of a criminal nature that may affect the processes in their area of activity or sphere of action.
- Design, implement and maintain the most effective controls to prevent the aforementioned risks in collaboration with the corporate or business Compliance Officer, as well as identify the need to update procedures to incorporate new operations and/or controls.
- Collaborate, if necessary, with the Compliance Officer in the identification of normative and regulatory changes.
- Communicate / report any non-compliance through the Ethics Channel.
- Raise any doubts that may arise regarding compliance through the mechanisms established for this purpose.

## **3. STRUCTURE OF THE MONITORING MODEL**

The structure maintained by the organisation to mitigate the risks of committing criminal offences and which contributes to the configuration of INMOCEMENTO's Criminal Prevention Model is based on the following elements:

1. High-level. The establishment of the principles and expected behaviours contained in the Code of Ethics and Conduct aimed at transmitting a culture of ethics and compliance throughout the organisation and establishing in a general manner the behaviours to be followed by employees and managers in order to avoid committing criminal offences.
2. At the process and control level. Internal policies and procedures that define the areas of action and document the activities and controls (Risk Matrix and

Specific "controls" to be applied by both employees and managers in the exercise of their functions and which have been individually and directly associated with the offences applicable to INMOCEMENTO in each of its businesses.

### **3.1. Definition of the risk catalogue criminal**

In order to achieve the objectives of compliance in terms of crime prevention, it is necessary to identify the criminal risks that may be generated as a result of the different activities of the companies of the INMOCEMENTO Group. To this end, a catalogue of criminal risks is created for the legal entity in each business.

The catalogue, ordered by offences, includes the identification of the activities affected by the offences of risk for the legal person, as well as a reasonable identification of casuistry, situations or risk behaviours associated with each offence.

### **3.2. Risk assessment methodology criminal**

The criminal risk assessment process is part of the internal processes of continuous and periodic supervision carried out by INMOCEMENTO.

The criminal risk assessment is part of the criminal risk catalogue and must be reviewed periodically, preferably annually, and whenever there is a relevant change in the organisation's structure, activities or processes, and formally documented, classifying criminal risks according to their priority based on probability and impact criteria, in order to keep the model in force.

The specific method by which the criminal risk assessment is carried out is set out in a procedure that seeks to apply homogeneous and, as far as possible, objective criteria throughout the Group, through coordination with the Compliance Officers.

The whole process should be advised by a specialist in criminal law. This advice may be limited, in the case of periodic reviews, to new developments, amendments and significant new proposals as appropriate.

The scope of the consultancy will mainly include:

- Participation in the elaboration of the criminal risk catalogue, but not necessarily in its evaluation or prioritisation.
- The assessment of the preventive/mitigating capacity of the controls assigned or candidates to be assigned to the risky offences.

### **3.3. Identification of controls**

Once the risks have been identified, procedures are identified that detail the activities and controls to be carried out by each of those responsible, in order to mitigate these criminal risks.

Those responsible for processes or, alternatively, controls shall identify the evidential support that will support the determination as to whether such controls have been implemented and are functioning as designed, i.e. provide adequate evidence to ensure both the design and the effectiveness of the model.

Those responsible for controls, located in the functional areas (first line of defence) must identify changes in procedures and controls and communicate them in a timely manner to the process owner who will report to the Compliance Committee for assessment, review and adequacy.

The Compliance Committee, through the Compliance Officers, is responsible for proposing the updating of the principles and behaviours contained in the Code of Ethics and Conduct, as well as updating the control activities contained in the internal policies and procedures.

### **3.4. Evaluation and monitoring of the Model**

To evaluate the effectiveness of the Criminal Prevention Model, it will be implemented:

#### **3.4.1. Self-assessments**

On a semi-annual basis, controllers shall complete the self-assessments established for the assigned controls in criminal matters following effectiveness evaluation tests defined for each of the controls.

Similarly, process owners shall certify that the controls performed under their management scope have been diligently executed and documented by the control owners, and report any changes in the activities and/or support of the controls.

In this way, those responsible for controls and processes assume responsibility for the implementation and monitoring of the policies, procedures and controls assigned to them. The Compliance Committee, through the Compliance Officers, is responsible for supervising that these self-assessments are carried out diligently and in a timely manner.

#### **3.4.2. Monitoring and tracking**

Annually, Compliance Officers plan what (and how) they will follow up and what (and how) will be monitored, consistent with (i) compliance work plans, (ii) the latest criminal or compliance risk assessment, if any, conducted, (iii) the results of self-assessments, (iv) the results of audits, and (v) the results of previous monitoring and follow-up activities, without prejudice to any other matter

required by the relevant Compliance Committee or necessary in view of the circumstances at any given time.

To ensure the consistency and effectiveness of monitoring activities, understood as the tracking of indicators, the Corporate Compliance Committee shall establish common performance indicators and effectiveness indicators for all businesses, without prejudice to any other additional indicators that may be established by a specific business, or by the corporation, given the particularities of each one.

The sources of monitoring information, broadly understood, will generally be the results of self-assessments and tests, minutes of meetings, non-conformity reports, audit reports, evidence of actions included in work plans and personal interviews, working meetings or exchanges of information with other responsible parties.

If necessary, on a case-by-case basis, such sources may be extended to direct observation of process records, measurements or direct observations of individual cases or samples, in a manner equivalent to a test or audit, surveys or other direct observation and measurement techniques.

#### **3.4.3. Internal audits**

INMOCEMENTO's Criminal Prevention Model and the Compliance System in general, will be subject to internal audit and will be included in the annual Audit Plan, approved by the Audit and Control Committee and executed by INMOCEMENTO's Internal Audit area, which will act as a third line of defence independent of the first (business and corporate areas) and second (Compliance).

Internal audits may address not only the audit of first line of defence activities (e.g. execution of controls), but also second line of defence activities carried out by Compliance Officers and Compliance Committees.

Without prejudice to the autonomy of INMOCEMENTO's Internal Audit Area, the Compliance Committees, through the Compliance Officers, shall collaborate at all times with INMOCEMENTO's Internal Audit Area, especially by providing information, for example, derived from previous audits or relating to priority risks or the results of their monitoring activities to the first line of defence.

The results of the internal audits will be reported to the Compliance Officers, who will inform the corresponding Compliance Committees, if applicable, without prejudice to the reporting to the Audit and Control Committee by INMOCEMENTO's Internal Audit area.

#### **3.4.4. Reports to be issued regarding the monitoring of Model**

The Compliance Officers will prepare annual reports for the Compliance Committees on the activities carried out by them in criminal prevention matters within the Model, as well as on the results of the monitoring and follow-up activities (section 3.4.2) and the results of the internal audits (section 3.4.3), whose report(s) will be attached.

In these reports, Compliance Officers will include a section on the Compliance Officer's conclusions and recommendations, especially with regard to the functioning of the first line of defence controls associated with priority risks.

Based on the above information, the Compliance Committees, with the support of the corresponding Compliance Officer, shall draw up an annual report on the activities of the Compliance Function, containing information on the development of the activity with the suggestions it deems appropriate to incorporate for the continuous improvement of the Model, the economic resources dedicated to the Compliance Function during the year, the annual work plan and the budget for the following year.

This report shall be submitted to the Board of Directors concerned.

#### **4. CHANNEL ETHICS**

Any employee who has indications or suspicions of the commission of a crime must report it through the Ethical Channel established by the INMO CEMENTO Group in accordance with the provisions of the Internal Information System Policy, the Internal Information System Procedure and the Code of Ethics and Conduct.

Notifications and/or complaints shall be dealt with in accordance with the Internal Information System Procedure and its implementing regulations approved by the Compliance Committee.

There is a Complaints Management System (CMS) which is used as a protected database with restricted access to record all complaints received, as well as any action taken in relation to them. The system will be managed by the Compliance Officer.

The facts reported shall be referred to the Public Prosecutor's Office where legally required.

#### **5. RESOURCING SYSTEM FINANCIAL**

The Board of Directors of INMO CEMENTO, through the corresponding budgetary allocations, has provided the Compliance Committee with sufficient resources, both human, technological and financial, to carry out the functions and responsibilities of the compliance function.

Similarly, the management bodies of the head of business companies shall, by means of the corresponding budgetary allocations, provide their respective bodies responsible for the compliance function with sufficient resources, both human and technological and economic, to carry out their duties.

functions and responsibilities of the compliance function in such companies.

## **6. DISCIPLINARY REGIME**

In order to effectively implement the rules and principles of this Manual, the Group shall apply the disciplinary procedure set out in the different Collective Bargaining Agreements or in the applicable regulations, which establish a list of types of misconduct, to which the proportional type of sanction is assigned.

Failure to comply with the principles and values recognised in the Code of Ethics and Conduct of the INMOCEMENTO Group and in this Criminal Prevention Manual may give rise to labour sanctions, without prejudice to any administrative or criminal sanctions that may result.

## **7. REMUNERATION VARIABLE**

As part of the INMOCEMENTO Group's commitment to a culture of compliance, one of the requirements for receiving variable remuneration is that the employee participating in a Variable Remuneration Plan is not considered to be responsible or a fraudulent participant in acts that could constitute corruption, money laundering or environmental crimes and that have given rise to a High Risk Notification.

Thus, in view of the circumstances and the harm caused, the Compliance Committee may request the competent body to suspend payment of the variable remuneration in progress for the duration of the investigation.

Once the investigation has been completed, the Compliance Committee may request the competent body, stating its reasons, that the variable remuneration corresponding to the financial year or years in which the events occurred not be paid, be reduced or be reclaimed, as the case may be.

## **8. DISSEMINATION AND TRAINING**

The implementation of this Manual must be accompanied by the dissemination of its contents throughout the Group.

This dissemination is the responsibility of the Compliance Committee, which will emphasise the importance of compliance with the Manual and the assumption by the INMOCEMENTO Group of the principles of the Code of Ethics and Conduct.

To this end, the Group has taken the following measures to publicise them:

- An ongoing training plan shall be implemented to ensure that the Group's employees are adequately informed and aware of the Code of Ethics and Conduct, its principles and expected behaviours.
- Dissemination of the Code of Ethics and Conduct in workplaces through information leaflets.



- The dissemination of the Manual and the set of documents of due control to the control and monitoring bodies of the Criminal Prevention Model, serving as a guide to the main responsibilities to be assumed by them in criminal matters.
- Dissemination of the Manual and training on the Crime Prevention Model aimed at company managers.

The INMOCEMENTO Group has a training plan that includes, among others, mandatory courses on criminal prevention. The content and deployment of the courses will be coordinated by Human Resources in collaboration with the corporate Compliance Officer, subject to the approval of the Compliance Committee.

## **9. APPROVAL OF THIS MANUAL**

The first version of this Manual was approved by the Board of Directors of INMOCEMENTO at its meeting held on 7 November 2024. It may be amended in order to maintain at all times a proper control of the Company's activities to minimise the commission of criminal risks.