



# **INMO CEMENTO GROUP ANTI-CORRUPTION POLICY**

**7 November 2024**

## INDEX

0. VERSION CONTROL.....	3
1. OBJECTIVE AND SCOPE.....	4
2. APPLICABLE PRINCIPLES.....	4
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3. IMPLEMENTATION.....	6

## 0. VERSION CONTROL

<b>Version</b>	<b>Date</b>	<b>Modifications</b>
1	7 November 2024	Initial version. Approved by the Governing Board

## 1. OBJECTIVE AND SCOPE

The Board of Directors of INMOCEMENTO, S.A. (hereinafter, "**INMOCEMENTO**" or the "**Company**") has the authority to determine the general policies and strategies of the Company and the companies integrated in the group whose parent entity is, in the sense established by law, the Company (hereinafter, the "**INMOCEMENTO Group**" or the "**Group**"), including this anti-corruption policy (hereinafter, the "**Policy**"). The purpose of this Policy is to reiterate INMOCEMENTO's commitment to compliance with the rules and the development of ethical behaviour in its business activities.

This Policy complements and develops the provisions of the Code of Ethics and Conduct and the Compliance Policy of the INMOCEMENTO Group and is based on INMOCEMENTO's commitment to the values and principles set out in the Code, which project to its employees, managers and directors and any persons linked to any company of the INMOCEMENTO Group, a firm message of rejection and "zero tolerance" to bribery and corruption practices and, in general, to any conduct involving bribery and corruption, managers and directors and any other persons linked to any company of the INMOCEMENTO Group, a firm message of rejection and "zero tolerance" to bribery and corruption practices and, in general, to any conduct that involves an unlawful act or contravenes the policies, rules, values and principles of INMOCEMENTO.

The Policy shall be applicable to INMOCEMENTO and other companies that form part of the INMOCEMENTO Group, in which the Company exercises direct or indirect management control, in cases where such companies do not have their own anti-corruption policies or equivalent policies approved by their respective management bodies and aligned with the basic principles established in this Policy and in the INMOCEMENTO Group Compliance Policy, without prejudice to the special features resulting from the regulations applicable in each case.

This Policy shall be binding on the members of the Board of Directors, managers and all employees of INMOCEMENTO and other companies that are part of the INMOCEMENTO Group, regardless of their position, responsibility or geographical location.

In those investee companies in which, because they do not form part of the Group, this Policy does not apply, the Company or the corresponding Group company shall promote, through its representatives on the governing bodies of such investee companies, the alignment of the policies of the latter with this Policy.

## 2. APPLICABLE PRINCIPLES

In order to prevent corruption, the INMOCEMENTO Group will carry out all its activities in accordance with the legislation in force in all areas of activity and in all the countries in which it operates, committing itself to compliance with the following principles, set out in the Group's Code of Ethics and Conduct.

- 1. Compliance with the law and ethical values.** Comply with current legislation and internal regulations, acting in accordance with the values set out in the INMOCEMENTO Group's Code of Ethics and Conduct.

## **2. Zero tolerance for bribery and corruption.**

- a. Zero tolerance: Promote a culture of anti-corruption and anti-bribery, and it is forbidden to influence the will of third parties in order to obtain an advantage, favourable treatment or guarantee benefits for the company.
- b. Delivery and acceptance of gifts and invitations: Avoid giving and/or receiving unduly, directly or indirectly, commissions, payments or gifts that imply any benefit for the INMOCEMENTO Group in relation to its operations.

## **3. Prevention of money laundering and transparent reporting.** Avoid making payments and collections in cash, monitoring the origin and purpose of the funds in order to comply with money laundering and/or terrorist financing regulations.

## **4. Transparent relationship with the community.** Avoid making improper payments such as facilitation payments to public officials, donations that conceal improper payments, or direct or indirect funding of political parties, representatives or candidates.

## **5. Conflicts of interest.** Act with loyalty and in the defence of the interests of the INMOCEMENTO Group, avoiding situations that may give rise to a conflict between personal interests and those of the Group, either through activities or operations outside the Group or by having personal or economic interests related to Group transactions. In the event of a conflict of interest, this must be reported through the channels provided for this purpose.

## **6. Monitoring the ownership and confidentiality of data.** Comply with all applicable Information Security and Data Protection regulations, following and respecting the Group's measures to prevent external parties and employees from accessing information and/or data for which they are not authorised.

## **7. Rigour in control, reliability and transparency.** To faithfully and appropriately reflect all INMOCEMENTO's actions, operations and transactions in its books and records, in accordance with the principle of control, reliability and transparency of the Group's information.

## **8. Extension of commitment to business partners.** Ensure that the Group establishes business relationships with partners who demonstrate ethical behaviour and a high level of commitment that guarantees stable business relationships, thus avoiding the lack of integrity of persons or entities with whom business is conducted.

## **9. Promotion of continuous training on ethics and compliance** for all employees of the INMOCEMENTO Group, paying special attention to the fight against fraud and corruption, as well as providing the necessary human and material resources so that the work of disseminating this Policy can be carried out efficiently, as well as implementing the means of prevention and detection of illicit acts.

In the event that any employee becomes aware of or suspects any form of fraud or corruption, he/she must immediately report it through the INMOCEMENTO Group's Ethics Channel in order to proceed in accordance with the provisions of the INMOCEMENTO Group's Internal Information System Policy and the Internal Information System Procedure.

The INMOCEMENTO Group will not tolerate any retaliation against anyone who, in good faith, reports facts that could constitute a breach of this policy or the Code of Ethics and Conduct. Employees who violate these provisions will be subject to the appropriate disciplinary measures, including, where appropriate, termination of contract, as well as other possible legal actions and/or sanctions.

### 3. IMPLEMENTATION

The INMOCEMENTO Group has several mechanisms in place to ensure the proper implementation of the Anti-Corruption Policy, as well as to prevent, detect, investigate and sanction cases of fraud and corruption, among which are included:

- **Compliance Committee**, which will ensure the proper functioning of the Compliance Model, monitoring the applicable regulations, risks, effectiveness of controls and promoting the culture of compliance, in accordance with the provisions of the Compliance Policy of the INMOCEMENTO Group, the Regulations of the INMOCEMENTO Compliance Committee and the Criminal Prevention Manual.
- **Code of Ethics and Conduct**, made available to all employees of the Group, which sets out the principles and rules of conduct applicable to and mandatory for all employees of the INMOCEMENTO Group.
- **Ethics Channel**, which forms part of the Group's Internal Information System and is the preferred mechanism available to all employees, managers and directors of the companies of the INMOCEMENTO Group, as well as third parties that have relations with these companies and, in particular, suppliers and contractors, shareholders, volunteers, interns and trainees so that they may report or denounce irregularities or acts that may be contrary to the provisions of the Code of Ethics and Conduct, to the law or to any internal regulations and, in particular, that may constitute crimes or administrative offences, serious or very serious, or an infringement of European Union law, if applicable, of which they are aware. The Board of Directors of INMOCEMENTO designates the Compliance Committee as responsible for the System, which shall delegate the powers of management of the System and the processing of investigation files to the corporate Compliance Officer. The general principles of the regulation of this information system are set out in the Code of Ethics and Conduct of the INMOCEMENTO Group, in the Internal Information System Policy and in the Internal Information System Procedure.
- **Policies and procedures**. Identification of risks and controls that are intended to prevent the commission of criminal acts and, where appropriate, enable the Group to exempt the legal entity from liability.
- **Manifestation of acceptance**. The INMOCEMENTO Group will periodically require the employees determined by the Compliance Committee to formally declare that they are aware of and comply with the principles set out in the Code of Ethics and Conduct and will provide the necessary training for understanding and compliance with the Policy.

