



CSR and Code of Ethics



Corporate Social Responsibility

VIARIUM is an organization aware of its responsibility towards the social environment in which we operate, and we want to convey that in addition to having business rights and obligations, **we are accountable for social impacts.**

That is why at VIARIUM we have set several **objectives and causes that create a positive impact** on society and work towards the development of human rights.

To this end, we have developed an **Equality Plan** and a **Prevention and Action Plan** for cases of harassment in the workplace.

Another of our main objectives is to respect international **recommendations and guidelines regarding CSR**, collaborating with various Solidarity Organizations for Cooperation and/or Research in the projects they are developing, which perform extraordinary support work for different social causes, as well as our environmental commitment.

Code of Ethics

VIARIUM is aware that the balanced fulfillment of its corporate responsibilities must be accompanied by a **constant pursuit of excellence** in the areas of business ethics across all its decision-making processes, something that must be understood in a corporate environment where strict adherence to the most advanced national and international norms, practices, and principles is one of the basic pillars of its operation.

Since its foundation, VIARIUM has forged a solid reputation based on the **values of professional ethics and confidentiality** to provide a **close and highly rigorous service** to each client.

VIARIUM, committed to the imperative need to maintain the **highest ethical and regulatory compliance standards**, adopted, through its governing body, this Compliance Policy on October 7, 2020, to provide the necessary instructions for the development and implementation of an adequate regulatory compliance system.

Corporate Social Responsibility

Members of Viarium Ingeniería, S.L. are obliged to report any conduct that may be criminal or any actions that imply a breach of the protocols, policies, and processes implemented to ensure that the compliance system in the company is truly effective.

To this end, Viarium Ingeniería, S.L. has implemented an Ethical Channel or Compliance Channel through which any employee, manager, or third party (clients, collaborators, and/or suppliers) can raise their doubts regarding internal regulations, as well as report breaches or actions that appear illicit under legal provisions or internal regulations of which they are aware.

Communications should be sent via email to canal.etico@viarium.es. The recipient of these communications will, in any case, be the Compliance Body. However, any employee, manager, or third party of Viarium Ingeniería, S.L. may report through any other means available (postal mail, phone, or verbally), ensuring that the information is reliably conveyed to Viarium Ingeniería, S.L.

According to regulations, and in the absence of the previous channels, there will be reporting channels implemented by the competent authorities and public reporting channels.

The communication must include the following information:

- Name and surname of the informant regarding the risks or breaches. Although Viarium Ingeniería, S.L. will process any communication and/or report anonymously.
- Position held in Viarium Ingeniería, S.L. or relationship with Viarium Ingeniería, S.L.
- How the information was obtained and the veracity of that information.
- A brief exposition of the facts or breaches being reported to the Compliance Body.

The confidentiality of communications received through the Ethical Channel or Compliance Channel is its fundamental pillar, guaranteeing, in all cases, the confidentiality regarding the identity of the informant and the information provided, of the affected persons and of the third parties mentioned, unless required by judicial authorities in accordance with the provisions of the laws and with all the safeguards established therein.

Viarium Ingeniería, S.L. will send an acknowledgment of receipt to the person who makes the report or communication within a maximum period of seven (7) days from its receipt. It will also inform the whistleblower of the actions taken in following up on the report, the measures planned or adopted to follow up on the report, and the results or measures taken to address the issue raised, as well as regarding the reasons for the choice of such follow-up.

Viarium Ingeniería, S.L. guarantees that it will not take any reprisals against anyone who, in good faith and in accordance with legally established parameters, reports any conduct or appearance of conduct contrary to the law and/or internal regulations. Conversely, the misuse of the Ethical Channel or Compliance Channel, consisting of reporting manifestly false facts or actions, may be grounds for sanction under the Disciplinary System of Viarium Ingeniería, S.L. Similarly, the failure to communicate or report any conduct or appearance of conduct that violates the law and/or internal regulations may be grounds for sanction under the Disciplinary System.

Commitment and receipt of information regarding the ethical channel

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Compliance

VIARIUM INGENIERÍA, S.L., by decision of the Governing Body, dated September 30, 2020, has established a Regulatory Compliance System or "criminal compliance" that meets the requirements of Article 31 bis of the Penal Code introduced by Organic Law 1/2015, of March 30, which amended Organic Law 10/1995, of November 23, of the Penal Code, and came into force on July 1, 2015.

The Compliance Body of VIARIUM INGENIERÍA, S.L., in compliance with the duty of continuous review, and in light of the latest legal and jurisprudential modifications and the implementation actions carried out by the Company, keeps this Regulatory Compliance System updated. In particular, the Compliance Body of VIARIUM INGENIERÍA, S.L. has decided to conduct a new risk analysis and assessment.

The Criminal Compliance System of VIARIUM, adopted by the Governing Body, is composed of the Compliance Policy Declaration, as well as the compliance manual, executive summary, and complementary annexes.

MINUTES OF AGREEMENT ADOPTED BY THE GOVERNING BODY

The Governing Body of VIARIUM INGENIERÍA, S.L. **approved the "Regulatory Compliance Policy" and the crime prevention and regulatory compliance plan of the company.**

Additionally, it established the Compliance Body responsible for overseeing the functioning and observance of the prevention and detection of possible crimes, within the framework of the company's actions, as well as the supervision and monitoring of the effectiveness of internal controls for crime prevention and compliance with the ethical standards established in the company.

DECLARATION OF THE COMPLIANCE POLICY OR "COMPLIANCE"

The regulatory compliance policy outlines the general principles that inspire its content and that apply to all internal regulations of VIARIUM INGENIERÍA, S.L. and that affect all members and their actions.

Since its foundation, VIARIUM INGENIERÍA, S.L. has forged a solid reputation based on the values of professional ethics and confidentiality to provide a close and highly rigorous service to each client.

VIARIUM INGENIERÍA, S.L. declares and expresses its commitment to the highest levels of regulatory compliance, as well as ethical and moral standards from which they derive directly, so that compliance with and assumption of the principles of objectivity, integrity, transparency, neutrality, responsibility, accountability, honesty, and anti-corruption agreements are considered integral parts of the guiding principles of the company.

In accordance with the above, VIARIUM INGENIERÍA, S.L. expresses its zero tolerance for the commission of illegal acts or, even without violating the law, actions that may be deemed unethical, so that its activity, and that of its personnel, is perceived by all agents interacting with it as opposed to fraud and corruption in any form, as well as any other regulatory breach or infringement.

COMPLIANCE MANUAL / CRIMINAL RISK REPORT

Document that describes the organization, collects and explains the risk map of VIARIUM INGENIERÍA, S.L., the possible criminal behaviors at risk of commission, and the monitoring and control measures implemented in VIARIUM INGENIERÍA, S.L. for the prevention and detection of risks and illicit behaviors.

GENERAL CODE OF CONDUCT OR CODE OF ETHICS

Internal code of the company that collects the basic guidelines and general principles that must govern and apply in the actions of the members of VIARIUM INGENIERÍA, S.L. This Code has been conceived in such a way as to function as the "cornerstone" of the compliance culture of VIARIUM INGENIERÍA, S.L. by which it aims to guide the actions of all its members in the performance of their functions and in their commercial and/or professional relationships.

COMMUNICATIONS CHANNEL OR ETHICAL CHANNEL

VIARIUM INGENIERÍA, S.L. has implemented an Internal Communications System and an Ethical Channel in accordance with the parameters of confidentiality, protection of informants, and processing established in Law 2/2023, of February 20, regulating the protection of persons who inform about regulatory infringements and the fight against corruption.

This channel has been made available to anyone related to the company so that they can communicate anonymously or confidentially, to the Compliance Body, any breaches or behaviors with presumed criminal implications.

This documentation has been updated in accordance with the Law regulating the protection of persons who inform about regulatory infringements and the fight against corruption, recently published.

To this end, VIARIUM INGENIERÍA, S.L. has a general policy and a management protocol for the Reporting Channel and has enabled the following email: canal.etico@viarium.es

ANTI-CORRUPTION POLICY AND CONFLICT OF INTEREST MANAGEMENT PROCEDURE

VIARIUM INGENIERÍA, S.L. has acknowledged the need to have, and assume as its own, an Anti-fraud Policy, in accordance with the provisions of international agreements, Article 31 bis of the Penal Code, and Order HFP/1030/2021, of September 29, which establishes the management system of the Recovery, Transformation and Resilience Plan, in accordance with the framework established in Regulation (EU) 2021/241 of the European Parliament and of the Council, of February 12, 2021, which establishes the Recovery and Resilience Mechanism.

GENERAL CODE OF CONDUCT FOR COLLABORATORS AND/OR SUPPLIERS

This Code aims to ensure that the collaborator and/or supplier of VIARIUM INGENIERÍA, S.L. conducts its business activity in accordance with the General Code of Conduct of VIARIUM INGENIERÍA, S.L. and applicable legislation, also avoiding behaviors that may be considered unethical. Specifically addressing:

- Conduct principles for collaborators and/or suppliers.
- Ethical behavior and measures against bribery and corruption.
- Safety and environment.
- Information provided to third parties.
- Responsibility of collaborators and/or suppliers.

FISCAL GOOD PRACTICES POLICY

Policy that establishes the principles and guidelines of action in tax, tributary, and accounting matters that must be taken into account and applied by the members of VIARIUM INGENIERÍA, S.L. to ensure compliance with applicable regulations.

GENERAL POLICY OF RELATIONSHIP AND CONTRACTING WITH CLIENTS, COLLABORATORS AND/OR SUPPLIERS

This policy aims to establish the guidelines or behavioral models complementary to the General Code of Conduct for the members of VIARIUM INGENIERÍA, S.L. to relate to and/or contract with:

- Clients;
- Collaborators and/or suppliers;
- Public Administration, Public Entities, authorities, public officials, or public administrative personnel.

PROCEDURE FOR ACTION IN CASE OF ADMINISTRATIVE INSPECTION OR SUPERVISION

Document that establishes the procedure for action that members of VIARIUM INGENIERÍA, S.L. must consider to ensure compliance with the requests of the inspecting authorities, establishing the commitment to cooperate with said authorities, guaranteeing the protection of the legitimate interests of VIARIUM INGENIERÍA, S.L. and its members.

CRIMINAL ACTION PROTOCOL

VIARIUM INGENIERÍA, S.L. has a procedure for action in case of knowledge of the alleged commission of a crime committed within VIARIUM INGENIERÍA, S.L. or in response to communications or reports received through the ethical channel implemented for reporting breaches and infringements of internal regulations that could incur criminal liability for the Company.

DISCIPLINARY SYSTEM

VIARIUM INGENIERÍA, S.L. has established and made known among its staff a disciplinary system as a means to sanction those actions that violate the procedures and internal regulations of VIARIUM INGENIERÍA, S.L.

The determination of sanctions has been made considering the applicable Collective Agreements, as well as the provisions in the ET and/or specific applicable regulations.

Reporting channel

Viarium Ingeniería, S.L. has established a reporting channel, or internal information system, (within the Regulatory Compliance System established in the company) to facilitate an objective and effective mechanism for anyone related to the company to confidentially or anonymously report:

1. Any fact, indication, irregularity, risk, or knowledge of possible crimes and/or regulatory breaches in their scope and operations.
2. Any action contrary to the policies, protocols, procedures, and internal codes established in compliance matters.
3. Any indication, suspicion, or evidence of unethical behavior, discrimination, contrary to equality among people, and possible workplace and/or sexual harassment.
4. Any suspicious operation, incident, or risk regarding "Prevention of Money Laundering and Terrorist Financing", fraud, corruption, or the existence of conflicts of interest.
5. Any other actions or omissions that may constitute a serious or very serious criminal or administrative infringement or any violation of the rest of the legal order.
6. Any doubts regarding regulations.

The reported facts must be true; therefore, the whistleblower must ensure that the information provided is correct. In this regard, Viarium Ingeniería, S.L. has established the email canal.etico@viarium.es. The recipient of these communications will, in any case, be the Compliance Body of Viarium Ingeniería, S.L. However, reports may also be made through any other means available (postal mail, phone, or verbally), ensuring that the information is reliably conveyed to the Compliance Body.

This channel has been implemented as a key and suitable element for supervision, control, and prevention in the field of ethical and regulatory compliance, with the aim of promoting a culture of transparency, ethics, and free from corruption, fraud, or administrative and/or criminal breaches, in accordance with the provisions of Law 2/2023, of February 20, "on the protection of informants", and as determined by Article 31 bis of the Penal Code regarding Compliance, Circular 1/16 of the State Attorney General's Office, and jurisprudence of the Supreme Court on the matter.

This channel guarantees the confidentiality of the identity of informants, of any third party mentioned in the communication, and of the actions developed in the management and processing of communications, taking into account, in all cases, data protection regulations and preventing access to unauthorized personnel.

All reports or communications will be answered and resolved as quickly as possible, respecting the legally established deadlines, and in no case will information be provided to third parties except in those cases where the legislation permits it.

In any case, the channel complies with and respects Organic Law 3/2018, of December 5, on Personal Data Protection and guarantee of digital rights. The organization will retain personal data related to this reporting channel for the strictly necessary period and personal data related to this processing will never be retained for more than 10 years. For more information about the processing of your personal data in the Channel, please consult the Privacy Policy.

Zero Tolerance Commitment Declaration

Institutional Declaration in accordance with the commitment to the LGTBIQ+ community

At VIARIUM INGENIERÍA, S.L. we take pride in affirming our firm and ongoing commitment to equality, diversity, and inclusion in all aspects of our operations and corporate culture. We recognize and value the richness that diversity brings to our organization, and we are committed to creating an environment where all individuals feel safe, respected, and valued.

In this context, we want to express our unwavering support for the LGTBI (Lesbians, Gays, Bisexuals, Transgender, and Intersex) community. We firmly believe in equal rights and opportunities for all individuals, regardless of their sexual orientation, gender identity, or gender expression. We recognize the unique challenges faced by LGTBI individuals in society and are committed to actively working to eliminate discrimination and promote inclusion in all our business practices and in the community at large.

In this regard, we commit to:

1. Fostering an inclusive and respectful work environment where all individuals, including those who are part of the LGTBIQ+ community, feel safe and supported.
2. Promoting diversity and inclusion in all our hiring, professional development, and promotion policies and practices.
3. Providing appropriate resources and training to raise awareness about issues related to sexual and gender diversity, and to ensure that all individuals in our organization understand and respect diverse identities and experiences.
4. Collaborating with organizations and groups advocating for the rights and well-being of the LGTBIQ+ community, both locally and globally.
5. Fostering a culture of mutual respect and active advocacy for human rights, where any form of discrimination or intolerance is rejected.

We recognize that respect for diversity is not just a value, but an active commitment that must be reflected in our daily actions. We will continue to work towards building a more just and inclusive society, where all individuals, regardless of their sexual orientation or gender identity, can live and work with dignity and fulfillment.

Sincerely,
Viarium Ingeniería, S.L.

The logo for Viarium features a stylized white arch above the word "viarium" in a bold, lowercase, sans-serif font. The arch is composed of two overlapping curved lines that create a sense of motion or a bridge.

viarium