

CRIMINAL COMPLIANCE POLICY

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1. FOREWORD

Since its foundation, VIARIUM INGENIERÍA, S.L., hereinafter referred to as VIARIUM INGENIERÍA or the Company, has built a solid reputation based on the values of professional ethics and confidentiality, enabling it to offer a personalized and highly rigorous service to each client.

VIARIUM INGENIERÍA, recognizing the urgent need to uphold the highest standards of ethics and regulatory compliance, has, through its governing body, adopted this Compliance Policy with the aim of providing the necessary guidance for the development and implementation of an appropriate regulatory compliance system.

The Criminal Compliance Body of VIARIUM INGENIERÍA, in fulfilment of its duty of ongoing review, and considering the latest legislative and case-law developments and the implementation measures taken by the Company, keeps this Regulatory Compliance System up to date.

2. CRIMINAL COMPLIANCE POLICY

2.1 Introduction

This CRIMINAL COMPLIANCE POLICY has been initiated and approved by the Sole Director of VIARIUM INGENIERÍA, in his capacity as the Company's governing body, and constitutes the formal expression of VIARIUM INGENIERÍA's strategic commitment to criminal compliance.

VIARIUM INGENIERÍA recognizes that the balanced fulfilment of its corporate responsibilities must go hand in hand with the constant pursuit of excellence in the field of business ethics across all its decision-making processes; this must be understood within a corporate environment where strict adherence to the most advanced national and international standards, practices and principles in this area is one of the cornerstones of its operations.

This Policy is consistent with the aims and strategy of VIARIUM INGENIERÍA, whose activities focus on the provision of engineering and technical support services, largely to public authorities and public sector organizations – a field in which integrity, transparency and compliance with the law are essential for the conduct of business and for building the trust of clients, business partners and society at large.

About the prevention of criminal conduct, Organic Law 5/2010, which amended Organic Law 10/1995 of 23 November on the Criminal Code, not only incorporated offences applicable to legal persons but also referred to the need to establish monitoring and control measures for their prevention and detection. This legal

framework was reformed by Organic Law 1/2015 of 30 March, which set out the requirements for management and control systems enabling legal persons to demonstrate their due diligence in the area of criminal prevention and detection, and has since been subject to further reforms that have expanded the list of offences that may give rise to criminal liability for legal persons.

In line with these legal requirements, VIARIUM INGENIERÍA has put in place internal regulatory measures that meet the need for appropriate control and management systems around criminal detection and prevention.

This system comprises, together with this Policy, the following rules applicable to VIARIUM INGENIERÍA, S.L.:

1. Compliance Manual; Prevention and Detection of Criminal Risks: a document which provides VIARIUM INGENIERÍA with a control system designed to prevent the commission of offences within the organization, in compliance with the provisions of the applicable legislation on the criminal liability of legal persons, and which sets out the governance structure, processes and controls of the System.
2. Criminal Risk Report: a document setting out the activities within which the offences to be prevented may be committed, as well as an analysis and assessment of the criminal risks faced by VIARIUM INGENIERÍA and the actions or measures designed to minimize the likelihood of such risky activities occurring.
3. The Regulations of the Criminal Compliance Body: a document governing the composition, organization, functions and operating procedures of the Criminal Compliance Body and its Support Team.
4. Code of Ethics or General Code of Conduct: a document setting out the basic guidelines or general principles that must govern and apply to the actions of VIARIUM INGENIERÍA staff in the performance of their duties and in their commercial and professional dealings.
5. Policy and Protocol for the Internal Reporting System: documents governing the operation of the Internal Reporting System and its internal channel, the form and content of reports, as well as the principles, safeguards and rights of whistleblowers and of those affected or likely to be affected by the report, in accordance with Law 2/2023 of 20 February.
6. Policy on relations and contracting with clients, collaborators and suppliers: a document setting out, for members of VIARIUM INGENIERÍA, the supplementary guidelines to the General Code of Conduct regarding their relations with clients and suppliers, as well as with the public administration or public bodies.

7. General Code of Conduct for employees and suppliers: a document which ensures that employees and suppliers of VIARIUM INGENIERÍA conduct their business activities in accordance with VIARIUM INGENIERÍA's General Code of Conduct.
8. Anti-corruption policy and procedure for managing conflicts of interest. Declaration of No Conflict of Interest (DACI): a document setting out the anti-corruption policy and establishing the Company's procedure for managing and resolving conflicts of interest, as well as the declaration by its members that they have no conflicts of interest, with the aim of establishing an internal preventive framework to eliminate or, at the very least, mitigate the risks of corruption in the course of its activities.
9. Policy on good tax practices: a policy setting out the principles and guidelines for action in tax, fiscal and accounting matters which all members of the Company must consider and apply.
10. Anti-money laundering policy: a document setting out the principles and guidelines governing VIARIUM INGENIERÍA's actions to prevent the Company from being used for money laundering or the financing of terrorism.
11. Procedure to be followed in the event of an administrative inspection or audit: a document setting out the procedure to be followed by members of the Company to ensure compliance with the requirements of the inspecting authorities.
12. Disciplinary system: a document setting out the offences and sanctions applicable to members of VIARIUM INGENIERÍA who fail to comply with the measures laid down in the Criminal Compliance System.
13. Criminal Procedure Protocol: the purpose of this protocol is to set out the procedure to be followed in the event that it comes to light that an offence has allegedly been committed within VIARIUM INGENIERÍA, or following communications or complaints received via the ethics channel set up for reporting breaches and infringements of internal regulations which could give rise to criminal liability for the Company.

This Policy, together with the aforementioned regulations and the procedures and controls that implement them, constitutes VIARIUM INGENIERÍA's "Criminal Compliance Management System; Prevention and Detection of Criminal Risks" (hereinafter the "Criminal Compliance System"), which is a comprehensive set of provisions sufficient to meet the expectations reasonably placed on organizations operating to the highest standards of commitment, as VIARIUM INGENIERÍA does,

and which is integrated, where appropriate, with the processes and procedures of the Company's Internal Management System (IMS).

2.2. Scope and definitions

(1) The Criminal Compliance System applies to VIARIUM INGENIERÍA, including its branches and permanent establishments, and to companies controlled, directly or indirectly, by it, where 'control' is deemed to exist when VIARIUM INGENIERÍA controls, directly or indirectly, the management of the company, which may occur, amongst other circumstances, where it holds the majority of its shares or voting rights, in accordance with the regulations applicable to each company. In the companies under its control, VIARIUM INGENIERÍA shall encourage, in a manner that is reasonable and proportionate to the criminal risk to which they are exposed, the adoption of this System or of a system of their own adapted to their activity, their environment and the legislation of the country in which they operate.

In those companies, joint ventures or other forms of business collaboration in which VIARIUM INGENIERÍA does not have control but maintains some form of link, its representatives shall, as far as possible, promote the adoption of controls or a Criminal Compliance System consistent with that of VIARIUM INGENIERÍA. Where a criminal risk higher than 'low' has been identified within such entities, VIARIUM INGENIERÍA will assess the adequacy of their controls and, if these are found to be inadequate, will require their implementation or take this circumstance into account when deciding whether to do business with them.

(2) The Criminal Compliance System applies to all members of the VIARIUM INGENIERÍA Organization, namely the members of its Governing Body, Senior Management, executives, employees and staff – including temporary staff or those working under collaboration agreements – and all other persons reporting to any of the aforementioned. Furthermore, VIARIUM INGENIERÍA's business partners (including, amongst others, clients, suppliers, subcontractors, collaborators, advisers, agents, and partners in temporary joint ventures or consortia) must acknowledge and comply with this Policy and the relevant provisions of the System that apply to them, in accordance with the terms established on the basis of the criminal risk they represent.

(3) Any terms and concepts used in this document that have not been expressly defined herein shall have the meaning given to them in the Spanish Standard UNE 19601:2025 'Criminal Compliance Management Systems. Requirements with guidance for use'. For the purposes of this Policy, the following definitions apply:

Governing Body: the Sole Director of VIARIUM INGENIERÍA, who bears ultimate responsibility and authority for the Company's activities, governance and policies.

Senior Management: the person or persons who direct and control VIARIUM INGENIERÍA at the highest level, as identified in the Compliance Manual.

Criminal Compliance Body (OCP): a collegiate body within VIARIUM INGENIERÍA, endowed with autonomous powers of initiative and control, entrusted with overseeing the operation and observance of the Criminal Compliance System, and which performs the functions of the criminal compliance body provided for in the UNE 19601:2025 standard and of the body referred to in Article 31 bis of the Criminal Code.

Members of the Organization: the people referred to in paragraph (2) above.

Business partners: any party, other than members of the Organization, with whom VIARIUM INGENIERÍA has, or intends to establish, some form of business relationship.

Criminal Offences: conduct which may constitute a criminal offence attributable to a legal person under the liability regime set out in the Spanish Criminal Code, as well as any other criminal conduct which, whilst not giving rise to such liability, may result in the imposition of ancillary penalties or cause harm to the Company itself, and which VIARIUM INGENIERÍA has decided to include within the scope of its System.

2.3. General Principles of the Criminal Compliance System.

The general principles underpinning VIARIUM INGENIERÍA's "Criminal Compliance System", which guide the content and application of all its internal corporate policies, as well as the conduct of its organization, are as follows:

(1) VIARIUM INGENIERÍA requires all members of its organization to strictly comply with the criminal legislation applicable to the Criminal Compliance System, comprising the Spanish Criminal Code and any special and supplementary criminal legislation applicable to its activities, as well as, in relation to operations carried out outside Spain, to respect the legislation of the countries in which it operates. Its Governing Body and Senior Management shall act, and shall require others to act at all times, in accordance with the provisions of current legislation and the Criminal Compliance System, with the primary aim of seeking to prevent, detect, avoid and respond appropriately to the commission of any acts that may

constitute a criminal offence under the criminal legislation applicable at any given time.

(2) VIARIUM INGENIERÍA expressly prohibits the commission of criminal offences by members of its organization and by any person acting on its behalf or for their own account and maintains a zero-tolerance policy towards such offences, regardless of whether their commission might result, directly or indirectly, in any benefit for the Company. No member of the organization is authorized to order, consent to or participate in conduct contrary to this prohibition, nor may they justify such conduct by invoking the interests of VIARIUM INGENIERÍA or the instructions of a superior.

(3) The prevention, detection and appropriate response to criminal offences are fundamental objectives of VIARIUM INGENIERÍA and are consistent with its general policies; therefore, appropriate mechanisms are established within the organization to achieve these objectives through the regulatory implementation of the general principles of this Policy, as well as the establishment of adequate procedures for managing criminal risks and procedures for dealing with breaches and irregularities, particularly with regard to anti-corruption measures, thereby minimizing the Organization's exposure to criminal risks.

(4) VIARIUM INGENIERÍA will promote preventive behavior by properly identifying the activities within the scope of which criminal offences may be committed, in accordance with the provisions of section 2.4.1 of this Policy, and by encouraging its staff to adopt a proactive and responsible approach, in line with the most advanced and up-to-date international principles on regulatory compliance.

(5) All members of the organization are obliged to report, in good faith and based on reasonable grounds, any suspicious facts or conduct relating to criminal risks, as well as any breaches or weaknesses in the Criminal Compliance System of which they are aware. To this end, VIARIUM INGENIERÍA has an Internal Reporting System, the channels and operating rules of which are published on its corporate website, which allows reports to be submitted, including anonymously, as well as queries or questions to be raised, and which guarantees the confidentiality of the identity of the whistleblower and the persons concerned, as well as the information reported, and ensures an impartial investigation. VIARIUM INGENIERÍA prohibits and will not tolerate any harmful conduct or retaliation, including threats and attempts at retaliation, against anyone who reports in good faith through the established channels, against anyone who refuses to participate in an activity where there may be a risk of criminal liability, or against those who assist them or are related to them, all in accordance with Law 2/2023 of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption.

Whistleblowers may also contact the Independent Whistleblower Protection Authority, or the competent regional authorities or bodies.

(6) VIARIUM INGENIERÍA will also inform all members of its organization of the consequences of breaches of the Criminal Compliance System, as set out in section 2.6 of this Policy, and will apply these consequences whilst fully respecting the applicable labor legislation and the rights of those under investigation.

(7) This Policy and the rest of the Criminal Compliance System shall be duly disseminated and shall be made available, in a version that is kept up to date at all times, to the members of the organization, primarily via the corporate intranet, with access to the Policy being provided to those joining the organization. The Policy will also be published on the VIARIUM INGENIERÍA corporate website, in the 'Ethics and Good Governance' section, where it will be available to stakeholders, and will be communicated to business partners representing a higher rather than a lower criminal risk, using language and, where appropriate, a language suitable for the intended audience.

(8) VIARIUM INGENIERÍA shall provide an appropriate framework for the definition, review and achievement of criminal compliance objectives, which shall be consistent with this Policy and with the results of the criminal risk assessment, and shall be measurable where possible and subject to monitoring. To this end, the Governing Body shall provide the System, and in particular the Criminal Compliance Body, with adequate and sufficient financial, material, technological and human resources, including access to specialist external advice, without prejudice to the direct responsibility of each unit or department of the organization for implementing controls within its remit and the supervisory obligation incumbent upon the Criminal Compliance Body.

(9) VIARIUM INGENIERÍA is committed to complying with the requirements set out in this Policy and the rest of the Criminal Compliance System and requires the same commitment from all members of its organization, each within the scope of their role and responsibilities.

(10) Oversight of the operation and compliance with the Criminal Compliance System is the responsibility of the Criminal Compliance Body, a collegiate body appointed by the Governing Body, endowed with autonomous powers of initiative and control, which carries out its functions autonomously and independently and with the necessary authority; its powers and operating principles are set out in section 2.5 of this Policy and are further detailed in its Regulations.

(11) VIARIUM INGENIERÍA is committed to the continuous improvement of the Criminal Compliance System, which will be subject to periodic review by the

Criminal Compliance Body, Senior Management and the Governing Body. The Criminal Compliance Body shall report on any matters relating to the Organization's criminal risks, changes to criminal compliance obligations and their impact on the organization, measurements of criminal compliance performance, and the results of its assessment.

(12) The Criminal Compliance System that has been designed is objectively consistent with the compliance policy drawn up by VIARIUM INGENIERÍA, as set out in this document and in the related documents approved by VIARIUM INGENIERÍA.

(13) The Criminal Compliance System places particular emphasis on the prevention, detection and appropriate response to criminal conduct, which is strictly prohibited.

2.4. Measures relating to the Criminal Compliance System

The following is a non-exhaustive summary of the main measures which VIARIUM INGENIERÍA will implement on an ongoing basis to ensure the effective implementation of the Criminal Compliance System.

2.4.1. Risk assessment and control activities

The identification, analysis and assessment of criminal risks, as well as of the activities within the scope of which criminal offences that must be prevented may be committed, are carried out by the Criminal Compliance Body with the involvement of those responsible for the Organization's processes. These activities are identified in detail in the Criminal Risk Report, which forms part of the Criminal Compliance System, and which also sets out the roles or profiles associated with each risk activity and the associated control measures. The assessment of criminal risks shall be reviewed at the intervals set out in the Compliance Manual and, in any event, whenever there are significant changes to the Organization's structure or activities, whenever non-compliance is detected, or whenever there are relevant changes in legislation or case law.

Control activities consist of protocols or procedures that set out the process by which the Organization's members formulate their decisions, take them and implement them, as well as the financial and non-financial controls established to prevent, detect or manage criminal risks at an early stage. These activities are to be carried out by the relevant departments and designated individuals in each case, who must retain evidence of their completion, whilst oversight is the responsibility of the Criminal Compliance Body.

Risk scenarios and control activities are set out in the Criminal Risk Report and the Compliance Manual, which also set out the appropriate procedures and

implementation of controls. The Criminal Compliance Body is responsible for overseeing the application of the Compliance Manual and ensuring its suitability.

2.4.2. Supervisory activities

The Criminal Compliance System will be monitored on an ongoing basis to ensure that its design and operation meet the requirements of the applicable regulations, with the Criminal Compliance Body being responsible for overseeing its proper functioning.

In carrying out this work, the Criminal Compliance Body is responsible, by way of example and in general terms, for performing the following activities:

(a) Assessment of the Criminal Compliance System. – The Criminal Compliance Body periodically assesses the design and operational effectiveness of the control activities set out in the Criminal Compliance System and evaluates whether the system is suitable for effectively managing the Organization's criminal risks and whether it is being effectively implemented.

(b) Action plans to address deficiencies. – For each deficiency identified in the Criminal Compliance System or Compliance Manual, an appropriate action plan shall be designed and implemented to mitigate the risk associated with the deficient control, specifying those responsible, the deadlines and evidence of its implementation.

(c) Response to breaches. – In the event of breaches of the Criminal Compliance System, or where evidence of criminal offences is identified – whether reported via the Internal Reporting System or detected by any other means – the Criminal Compliance Body shall ensure that an investigation is carried out using resources that possess the necessary capacity, professionalism, autonomy and independence, whilst fully safeguarding the rights of the whistleblower and those affected, and that appropriate and proportionate measures are taken should the facts be verified.

Should proceedings be initiated which could give rise to criminal liability for VIARIUM INGENIERÍA, action will be taken in accordance with the provisions of the Criminal Proceedings Protocol and the Regulations of the Criminal Compliance Body.

d) Information, communication and training. – The Criminal Compliance Body is responsible for promoting the necessary initiatives to ensure the System is properly disseminated and to provide staff with training and raise awareness on ethical matters and the prevention of criminal risks. These initiatives shall be tailored to the roles and level of risk exposure of the target

audience, and their effectiveness shall be measured, so that members of the organization can adequately fulfil their obligations in this regard.

(e) *Documentation.* – The Criminal Compliance Body is responsible for taking the necessary steps to ensure the proper implementation, maintenance and control of the documented information required by the UNE 19601 standard, including that listed in Annex C, and any other information that the organization has determined to be necessary for the effectiveness of the System.

(f) *Reporting to the Governing Body and Senior Management.* – The Criminal Compliance Body shall report periodically, and at least once a year, to the Governing Body and Senior Management on the adequacy, implementation and effectiveness of the System, including the results of investigations and audits. Any materially significant issues arising outside the periods specified for the periodic report must be communicated immediately to the Criminal Compliance Body, which shall forward them without delay to the Governing Body.

2.5. Bodies responsible for the Criminal Compliance System

The Governing Body promotes and approves this Policy, establishes and appoints the Criminal Compliance Body, periodically reviews the effectiveness of the System, and promotes its continuous improvement and a culture of compliance within the organization.

Senior Management ensures the proper implementation of the System and its integration into the Company's operational processes and procedures; complies with and enforces this Policy; communicates internally the importance of effective management of criminal compliance; guides and supports staff in complying with its requirements; and ensures that no member of the organization suffers reprisals for reporting, in good faith, possible breaches or for refusing to participate in criminal acts, even if this results in a loss of business for VIARIUM INGENIERÍA.

The Criminal Compliance Body is responsible for overseeing the operation and compliance with the Criminal Compliance System. In carrying out its functions, it enjoys independence and autonomy, has the necessary authority and adequate resources, and has direct and immediate access to the Governing Body, Senior Management and all members of the organization regarding any information, data and documents it may require; all of whom must provide it with the necessary cooperation. Its composition, powers and functioning are governed by the Regulations of the Criminal Compliance Body.

Those in charge of each area, department, function or project must ensure that members of the organization within their remit comply with and enforce the requirements of the System, and each member of the organization is responsible for understanding, observing and applying those requirements insofar as their role is concerned.

The tasks assigned to the Criminal Compliance Body do not relieve the other members of the organization or its business partners of their responsibilities in this area, just as the delegation of powers does not exempt senior management from their own duties regarding the prevention of criminal risks.

2.6. Consequences of non-compliance

Failure to comply with this Policy or with any of the requirements arising from the Criminal Compliance System may, depending on the seriousness of the facts and the relationship between the person responsible and VIARIUM INGENIERÍA, result in the following consequences:

- In the case of members of the organization who are in an employment relationship, the disciplinary measures provided for in the Disciplinary System, in accordance with labor legislation and the applicable collective agreement, which may include disciplinary dismissal; and, in the case of those who are not in an employment relationship, the appropriate measures in accordance with their legal status.
- About business partners, the suspension or termination of the contractual relationship, in accordance with the terms set out in the General Code of Conduct for employees and suppliers and in the relevant contracts.
- In all cases, VIARIUM INGENIERÍA shall take the appropriate legal action and, where applicable, report the facts to the relevant authorities.

Penalties may also be imposed on anyone who, being aware that a criminal offence or a serious breach of the System has been committed, fails to report it, as well as on anyone who makes use of the Internal Reporting System to report facts or actions whilst knowing them to be false.

2.7. Adoption, dissemination, entry into force and review

This Policy was approved by the Sole Director of VIARIUM INGENIERÍA, in his capacity as the Governing Body, on 16 October 2026, and comes into force on the date of its approval, replacing the previous version.

The Policy will be made available as documented information in the Criminal Compliance System repository and will be disseminated in accordance with the provisions of principle (7) of section 2.3.

The Criminal Compliance Body shall review the Policy at least once a year as part of the annual review of the System and shall propose amendments to the Governing Body whenever there are significant changes to the organization, the control structure or the activities carried out; whenever significant breaches of its provisions come to light; or whenever changes in legislation or case law make such amendments advisable.