

## CRIMINAL COMPLIANCE POLICY

IMESAPI Group and the companies belonging to its Group (hereinafter IMESAPI), in order to implement the actions necessary to promote a true culture of business ethics and respect for the Law, declare their commitment and responsibility in the implementation and maintenance of a control and prevention system of criminal offences. Thus, they establish and approve the following Criminal Compliance Policy, in accordance with

the main values of IMESAPI in the development of its activity, highlighting, among others, a culture of service to build solid, lasting and trustworthy relationships with third parties, corporate values, economic and social.

Throughout its history, IMESAPI has maintained a business commitment with the different actors that are part of those who interact with the Group or its employees. This commitment has been based on the ethical principles that guide the Group's operations and are part of its corporate culture, applicable to its wide range of activities framed in the provision of services such as conservation and restoration, rehabilitation of urban spaces, construction and building, signposting and cleaning, management and maintenance of public lighting, installations, technology and transport, among others. It shall undertake to all members of the organization for compliance with this Policy and the achievement of the objectives of this Policy.

objectives derived from it, in order to prevent and detect as far as possible the commission of crimes.

The general principles that promote the Criminal Compliance Policy are:

- 1) Require each member of the organization to act at all times in strict compliance with the Legislation and what is stipulated in the Spanish Penal Code, prohibiting the commission of criminal acts, in accordance with the provisions of the Corporate Compliance Program and safeguarding the integrity of the Company's operations and good reputation of IMESAPI.
- 2) Identify, prevent and evaluate criminal actions and risks that may be committed in the organization, in order to minimise their exposure to them through procedures and action plans for meet the requirements committed by IMESAPI.
- 3) Commitment to the continuous improvement of the Corporate Compliance Program through its regular updating, in order to identify possible new risks not initially contemplated and adapt the Program to the needs that can be generated in the organization.
- 4) Urge responsible behavior to all members of the organization, imposing the an obligation to report circumstances or facts that could potentially result or criminal offences in criminal matters. Diligent conduct will be developed in It is also important to protect the identity of the informant by ensuring that he or she does not suffer reprisals.
- 5) Disseminate to all members of the IMESAPI organization the consequences of actions constituting a criminal offence in relation to the Corporate Compliance Programme, as well as the application of sanctions for offenders and respect for the rights of persons under investigation.
- 6) The Corporate Compliance Program will be disseminated to all members of the organization; and will be at your disposal, for your knowledge and consultation, through the different means selected for this purpose.
- 7) The Internal Corporate Compliance Officer has been appointed following the principles of independence and absence of conflict of interest. At the same time, resources have been made available to them. sufficient to ensure its effectiveness. It is constituted as its own independent body with autonomous powers of initiative and control, which are entrusted with the function of supervising, supervising and controlling monitor the effective implementation of IMESAPI's Corporate Compliance Programme throughout the company. organization.