



COMPLIANCE SYSTEM
Code of Conduct

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1. IDOM values

Ever since its earliest days in 1957, IDOM, S.A.U. (hereinafter, IDOM) established its operations would be founded on the trust, commitment and maximum personal and professional development of its members, all within a framework of freedom and respect, and an impeccable style of action.

This IDOM Code of Conduct is based on those shared values that define behavioral patterns at IDOM, and which were described in 2005 in the documents entitled Philosophy (DB-01) and Style of Action (DB-02), which form part of the IDOM Compliance System, to facilitate their dissemination among its people in light of the substantial growth that IDOM experienced during those years.

Without altering that original spirit, the social, technological and financial evolution and, in short, the current global relational model invite us to update, specify and delimit the behaviors of the Organization's People, which must naturally be reformulated in the future, as the aforementioned model changes.

This Code of Conduct is therefore a further development of these documents.

In accordance with its Compliance Policy (as approved by the Board of Directors), IDOM's acts, and will at all times continue to do so, within the context of the regulations and legislation in force in Spain and in any country where it operates.

Relations between IDOM People shall be based on respect for freedom, within the framework of personal responsibility, thorough trust, fluid and sincere communication, restraint and sobriety, teamwork, generosity, respect, companionship, mutual aid, and cultivation of the IDOM unit, without any distinction on grounds of gender, disability, social origin, culture, race, religion, nationality, political affiliation, profession, etc. Respect for human rights, promotion of accessibility, respect for the environment, corporate social responsibility and good corporate governance.

IDOM frames its relations with clients, providers, contractors, financial institutions, etc. in such a way that its professional independence is not constrained, and no person from IDOM may therefore enter a commercial or employment relationship with other entities without prior authorization from General Management.

IDOM considers contractors and providers as companies with which it cooperates in carrying out the work to provide full client service, and sees competitors as components and drivers of the market, with which professional coexistence is maintained within the context of fair, free and honest competition.

IDOM never accepts any income that does not come directly from its clients (or through legitimately processed subsidies or grants), requiring compliance with taxation, commercial regulations and any other applicable standards. Receipt of gratuities, gifts or any kind of benefits that could condition or limit the strictly professional behavior of the Organization's People is strictly prohibited.

2. IDOM Compliance System. Nature and purpose of this Code

The IDOM Compliance System, based on UNE-ISO standards and other generally accepted norms, is the model through which the Compliance Policy approved by the IDOM Board of Directors is implemented and developed, and consists of the set of policies, codes, protocols, procedures, instructions and good practices that have been designed and implemented (and may be determined in the future¹) to ensure that IDOM² conducts its activities and business in accordance with current regulations, ethics and the principle of “zero tolerance for unlawful acts” (especially criminal and competition), activating and promoting a culture of compliance among its executives, employees, collaborators and other stakeholders, promoting training and communication and, ultimately, establishing effective mechanisms for evaluation, prevention, management, control and reaction in response to the aforementioned risks.

This Code of Conduct (hereinafter the Code of Conduct or simply the Code) is not only integrated into the Compliance System, but serves as its fundamental standard, together with the IDOM Compliance Policy.

In addition to underlining our overarching principles and values, and further strengthening IDOM’s culture of responsibility and compliance, concrete instructions, behavioral guidelines and mandatory standards are provided in various areas and fields to ensure that we do and will perform our daily business in accordance with ethics and legality.

This is in fact the cornerstone of the Compliance System, implemented to prevent, avoid and detect the commission of criminal offenses at the corporate level in accordance with the terms of the Penal Code, in furtherance of the principles of IDOM itself, and in accordance with commonly accepted standards and good practices.

In addition to this Code of Conduct, other protocols, procedures and instructions will also be part of the Compliance System, to be established in furtherance of the structure (by subject and/or area) and which are also mandatory to avoid criminal liability (and similarly, in large part, to protect us against third-party fraud), some of which will be listed in subsequent sections of this Code.

3. Scope

This Code of Conduct applies to all members of the Board of Directors of IDOM, and to all those providing services to the Organization, irrespective of their employment or business relationship, their position in their organizational structure and/or the geographical location where they work (hereinafter, the Organization’s People or simply People). Each Person is responsible for their professional behavior being completely legal and ethical and undertakes to respect and comply with this Code in the course of their professional activity.

The Code of Conduct will also apply to providers, agents, clients and other third parties with whom IDOM engages, and who are expected to conduct themselves in accordance. To this end, the corresponding contractual clauses will be established, among other measures, and must be accepted by providers, agents, clients and other third parties, compliance being mandatory to maintain a commercial or any other relationship with IDOM.

IDOM undertakes to disseminate this Code of Conduct, to keep it duly updated, and to provide the necessary resources and appropriate training for its effective implementation,

¹ It is and must be a living entity, which evolves (and is evaluated).

² IDOM and its subsidiary companies (to be understood as those entities in which IDOM holds more than half of the share capital or where it exercises control over the majority of members of the governing bodies).

development and updating, as well as to review or confirm its compliance. This is a firm commitment of the Board of Directors, with its mandate to Senior Management and all the Organization's People, covering the entire Organization.

This Code is always available on the corporate intranet and on the website in the top-level section named "Ethics and Compliance". Future entrants will also receive the Code of Conduct, and other Compliance System documents, during the onboarding process.

4. Compliance obligation

The Code of Conduct, as stated, establishes and conveys behavioral guidelines and **mandatory standards** to ensure that we do and will conduct our business in an ethical and legal manner.

IDOM expects the Organization's People and third parties (natural or legal) that have dealings with it to act honestly, fairly, transparently and in line with the principles of this Code.

No one, regardless of their position at the Organization, is authorized to request that an IDOM Person violate the terms of this Code of Conduct.

In line with the above, no Person can justify the execution of bad practice, much less a violation of the Code of Conduct, by relying on a higher order that is contrary to this Code, nor can it be excused by ignorance of the IDOM Code of Conduct (given its publication and dissemination, and the training provided in relation to it).

Possible breaches of the Code of Conduct will be analyzed by the Ethics and Regulatory Compliance Committee (CECN) in accordance with the terms of the IDOM Incident Management, Queries and Suggestions Procedure, and may, among other specific aspects, lead to the filing of complaints before the corresponding authorities and/or the opening of disciplinary proceedings and the imposition of the corresponding penalties in accordance with the terms of employment legislation and the applicable collective agreements.

5. Behavioral guidelines

The following guidelines of conduct serve as the definition of the principles and values that inspire IDOM and are therefore essential for the entire Organization.

5.1 Legality and ethical behavior

5.1.1 Commitment to legal compliance in all professional actions

The entire Organization and its People must be committed to conducting their business and professional activities in accordance with the legislation in force in Spain and in all other countries where IDOM operates.

The principles set out in IDOM's "Philosophy" and "Style of Action", and compliance with the Law and the Compliance System implemented, are always the starting point for ethical conduct at IDOM.

In order to fulfill this commitment, all Persons must, to the extent necessary, be familiar with the laws and regulations applicable to their specific professional activity, requesting, where relevant, the necessary information from their direct managers or, in the event of doubt, submitting queries to the CECN via the Channel established for this purpose (and to which reference will subsequently be made in this Code).

Aside from the above, all Persons must observe ethical behavior in all their professional actions and avoid any conduct that could harm the prestige of the Organization.

They shall also effectively contribute to implementing the policies and achieving the objectives defined by IDOM, in accordance with its "Philosophy" and "Style", espousing corporate decisions.

5.1.2 Compliance with labor, tax and occupational risk prevention obligations

The Organization is committed to and complies with all employment, taxation, Social Security and occupational risk prevention and health and safety obligations.

5.1.3 Fulfillment of corporate and accounting obligations

IDOM has implemented Good Corporate Governance policies and complies with all its corporate and accounting obligations, maintaining the required tax books and records, reflecting in them the true situation of IDOM (and of the entire Organization), and filing its accounts with the competent bodies by the legally established deadlines.

5.1.4 Respect for intellectual and industrial property rights

IDOM undertakes to monitor with particular care the assets managed in the development of its professional activity, which are protected by intellectual and industrial property rights. Programs, computer systems, manuals, videos, courses, studies, reports, etc., that have been created, developed or perfected within the Organization must therefore not be used for purposes other than those expressly envisaged for them, since it retains intellectual property rights over them at all times, unless such information is already public.

In any event, the intellectual and industrial property rights of works corresponding to third parties must be respected, in accordance with the legislation in force regarding intellectual and industrial property and, where applicable, the corresponding licensing agreements.

5.1.5 Relationship with institutions, bodies and public authorities

In relations with institutions, bodies and public administrations, institutional respect and ethical action must prevail, with such relations being conducted in accordance with criteria of the utmost collaboration and scrupulous legal compliance. Communications, demands and requests for information received from any public body must be handled diligently and by the established deadlines.

5.1.6 Proper management of demands and attachments

IDOM and the entire Organization comply and ensure compliance on the part of its individuals with the laws regarding culpable insolvencies (situations of insolvency caused or aggravated intentionally by the debtor itself), avoiding at all times the removal of assets, the improper handling of demands and attachments received from public or judicial authorities, and payments to providers via concealed accounts to avoid attachments.

5.1.7 Prohibition of money laundering and terrorist financing practices

IDOM and the entire Organization are opposed to money laundering and terrorist financing practices.

In this regard, People will not accept extraordinary payments, in the sense of those not provided for in the corresponding agreements or contracts. For the relevant purposes in this regard, a specific prohibition applies to the concealment of illegal funds, their apparent conversion into legitimate money or their use to support crimes or terrorism.

IDOM shall not directly or indirectly make donations to political parties, coalitions, federations, electoral groupings or similar entities.

5.1.8 Commitment to free competition

IDOM and the entire Organization are firmly committed to free competition and compliance with the laws established in this regard in the European Union and in the various countries where they operate, competing in the marketplace on their own merits and refraining from participating in or encouraging any action that would be contrary to competition law. This includes, without being confined to, practices regarding collusive conduct (cartels), practices intended to manipulate the outcome of public tenders or the exchange of sensitive information with competitors, and the development of abusive or unfair practices.

In line with the above, and for the furtherance thereof, IDOM has implemented "Antitrust Guidelines", integrated within its Compliance System and applicable across the entire Organization.

5.2 Use of IT or Technological Resources

5.2.1 Regarding IT systems and tools. Proper, responsible and lawful use

All People must make appropriate, responsible and lawful use of the computer systems and tools made available to them to perform their work (hereinafter, the Technological Resources). These include: (a) equipment, remote access application servers, computers (landline or laptop), PDAs, faxes and similar or equivalent devices, (b) any software application or program, networks and systems, (c) Internet, Intranet and email services, (d) accounts providing access to the use of hardware, software and information systems, (e) landline or mobile telephones, GPS, etc.

Any other element or technological innovation that may be acquired by the Organization shall be understood as included in the foregoing.

5.2.2 Regarding the IDOM Systems, Technological Resources and Subcontracting Manual

The "IDOM Systems, Technological Resources and Subcontracting Manual", which is integrated within the Compliance System, sets out in detail the conditions under which People must make use of these resources. Among other aspects, the installation or use of illegal, unlicensed ("pirated") software is not authorized, nor is the downloading or installation of executable files or Internet databases, unless expressly authorized by the Systems Manager. Furthermore, whenever external services involving the connection of the subcontracted person or company to the IDOM Data Network are subcontracted, the guidelines and procedures set out in the document "IDOM Systems, Technological Resources and Subcontracting Manual" must be followed.

5.2.3 Possible oversight by IDOM

IDOM or the Organization shall, at all times in accordance with the law (and in accordance with the principles of legitimacy, suitability and proportionality, among others) conduct due oversight of the use made of the Technological Resources to verify the proper use thereof and, if any improper use is detected, to bring this to an end.

5.2.4 Compliance with the Data Protection Act

IDOM shall enforce the legislation in force regarding data protection, and shall use only those data that would be necessary for the effective management of the activities undertaken, scrupulously complying with the applicable regulations.

All data entered in corporate IT files as a result of the development of internal activity must be precise and complete, as a true reflection of the data included in the document used as the source in each case, avoiding any misrepresentation of any information.

5.2.5 Respect for privacy

All People must respect the personal privacy of all, and must therefore refrain from using any means to access the computer equipment or communications of other people, in accordance with the terms of the IDOM Systems Policy Manual, unless expressly authorized to do so by the person in question or the IDOM Systems Manager.

5.3 Transparency, integrity and professionalism

5.3.1 Rejection of any form of public or private corruption

IDOM is committed to maintaining integrity and professionalism at work.

IDOM and the entire Organization reject any form of public or private corruption, and champion complete transparency in their relations with public authorities, clients and providers, and thus do not consent to the offering or acceptance of any type of gift, personal benefit, gift, advantage, financial compensation, promise or offer beyond the dictates of social norms. In general, only gifts of a symbolic nature are permitted. The IDOM Corruption Prevention Manual or Code, integrated within the Compliance System, sets out in detail the guidelines for action by People with regard to corruption offenses.

5.3.2 Prohibition of money laundering offenses

It is strictly forbidden to acquire, convert or transfer assets, knowing that they originate from a crime, or to perform any other act to conceal or cover up their illicit origin, or to help the person who has participated in the infringement(s) to circumvent the legal consequences of their acts.

Individuals may not personally receive money from clients, providers, contractors, even in the form of loans or advances, with the exception of loans or credits granted by financial institutions.

If there are doubts as to what is acceptable in any of the situations described above, the offer must be rejected or, where applicable, first consulted with the Ethics and Compliance Committee, via the established Queries and Suggestions Channel.

5.3.3 Prohibition of acts of misleading advertising. Truthful and complete information at all times

IDOM and all its People shall refrain from misleading advertising of the activities it undertakes and the services offered by the Company and its investees. IDOM's and the entire Organization's products and services shall be provided with sufficient, clear and accurate information to ensure adequate knowledge thereof. All promotional or advertising documentation shall be drafted clearly and transparently.

IDOM neither consents nor justifies the falsification, manipulation or deliberate use of false information. All People must convey information in a truthful, complete and understandable manner. Under no circumstances shall they knowingly provide incorrect, inaccurate or imprecise information that could mislead the recipient.

5.3.4 Conflicts of interest

Throughout the Organization, independence shall always be safeguarded, preventing professional performance from being influenced by economic, family and friendship ties, with the Organization's People, clients, providers or any third party.

The power of attorney, representation or mandate of clients not connected with the services offered by the Organization itself shall not be accepted. In those cases where this circumstance is essential, the direct manager and General Management shall first be informed. Similarly, behavior such as favoritism or personal indebtedness with clients shall not be accepted.

IDOM shall promote and disseminate the content and principles of this Code of Conduct among its clients and providers, and in particular those that explicitly refer to the relationship between them and IDOM or any entity of the Organization.

The selection and hiring of providers must comply with the internal regulations in place at any given time, ensuring transparency, equal treatment and the application of objective and weighted criteria, and must therefore avoid dealing with providers or potential providers whose personal interests, external activities, economic interests or relationships are contrary to or potentially conflict with the interests of IDOM. This is regulated at length in the IDOM Provider Code and the Provider Registration Procedure, which are part of its Compliance System.

Relationships with providers shall be developed within a transparent, collaborative framework that allows and facilitates the achievement of mutual objectives and the fulfillment of IDOM's social responsibility.

The purchase of goods and the contracting of services must be done with complete independence and regardless of any personal, family or economic relationship that may call into question the criteria followed in the selection. Under no circumstances may they interfere with the decision-making process regarding providers by making recommendations based on personal interests or favoritism.

Any internal or external relationship arising out of a job should not be used for the benefit of the employee or family members or related companies. Nor shall the information available as a result of professional activity at IDOM be used for their own benefit.

The relationship between the Organization and its People is based on loyalty born out of shared professional interests. While in principle exclusive dedication is required of all the

Organization's People, the participation of its people in other financial or business activities is accepted, provided that such activities are legal, do not affect the professional activity of the Person at the Organization, and do not compete or create potential conflicts of interest due to their responsibilities as a Person of the Organization. A conflict of interest shall be deemed to exist in all situations where there is a direct or indirect clash between the personal interest of the individual and the interest of IDOM or the Organization. In any event, any participation in any of the aforementioned activities must be reported to IDOM (through its Managing Directors), and must not contravene the applicable legislation.

The Person has a personal interest if the matter affects the Person or a person connected with them.

5.3.5 Preserve image and reputation

IDOM considers social trust and reputation to be one of its most valuable assets. All People shall exercise the utmost care in preserving the image and reputation of IDOM and the Organization in all their professional activities and public interventions. They shall likewise monitor respect for the image and reputation of IDOM and the entire Organization on the part of clients, providers and, in general, collaborating companies.

This commitment also affects the participation of People in social networks or any other form of public communication, provided that such activity is not a private activity and therefore does not in any way imply or entail a relationship with IDOM or that could be related to it.

5.3.6 Proper use of resources and assets made available for the pursuit of professional activity

IDOM provides the resources, means, goods and facilities required for the performance of the tasks entrusted to each person, which must be used only for the achievement of those purposes and never to obtain of benefit for themselves or third parties.

The use of assets and expenditure on behalf of IDOM must comply with the principles of necessity and austerity. Any reports, documents, support materials and others gathered during the performance of the functions entrusted must be diligently maintained for use by IDOM, and may not be used for their own benefit or that of third parties.

When an IDOM Person ceases to form part of IDOM for any reason, all rights to property and information generated or obtained as part of their relationship with the company shall remain the exclusive property of IDOM or the corresponding entity of the Organization.

Persons may not falsely claim powers they do not hold over an asset either because they have never had them, or because they have lost them. Meanwhile, no asset may be disposed of by concealing the existence of any encumbrance thereon or, if disposed of as an unencumbered asset, subsequently disposed of or encumbered prior to definitive transfer to the first acquirer. Nor may they conceal the encumbrances or liabilities that a good or property may have when it is to be sold or disposed of. Persons may not falsely attribute powers of attorney or make improper use of those granted to them.

5.4 Non-disclosure

5.4.1 Maintain the utmost secrecy regarding any confidential information to which they might have had access

Confidentiality is a particularly relevant issue for IDOM.

The People are aware of the confidential nature of the work and operations they perform in undertaking their functions. They are therefore obliged, during the term of their relationship and without any time limitation, even after the termination of their relationship with IDOM (or the entity of the corresponding Organization), to maintain the utmost secrecy with regard to any confidential information to which they might have access during the performance of their functions, and must adopt the necessary measures in order for this obligation to be fulfilled, unless disclosure, use or publication of said confidential information is requested or authorized by IDOM for professional reasons, or is requested by court order.

IDOM and the entire Organization undertake not to disclose the personal data of its people, clients or providers, unless the data subjects expressly consent, there is a legal requirement, or a court or official order is issued. Under no circumstances may such personal data be processed for purposes other than those legally or contractually provided for.

5.4.2 Contractual clause prohibiting the use at IDOM of confidential information from other companies

Any person who joins IDOM or any entity of the Organization shall undertake not to disclose any information of any kind that could be considered sensitive from the former company for which they were performing their services up to that moment, such as data about clients, providers, confidential information, computer programs, etc., which shall not be considered of any interest to IDOM, nor shall they be considered as an additional asset of the candidate. A contractual clause shall be established in this regard.

IDOM sometimes works with very sensitive issues, for various companies that sometimes compete with each other, and so shall always keep this information completely confidential. All Persons must comply with the Competition Guidelines, which are integrated within the Compliance System and develop this instruction and others related to the same subject matter.

5.4.3 Regarding access to client and provider data. Privacy and confidentiality guarantee

Access to client and provider data is justified only for professional reasons, and must be safeguarded and used by guaranteeing their right to privacy and in strict accordance with the provisions of the legislation in force regarding the protection of personal data.

Under no circumstances may family, economic or personal relationships with clients justify a breach of confidentiality.

Clients and providers shall at all times be guaranteed privacy and confidentiality in conversations and transactions.

5.4.4 Professional secrecy

Professional secrecy shall be maintained regarding the information available to IDOM, the Organization and all collaborating People, whether of a commercial, economic or strategic

nature, except in the event of express authorization or when this is requested by legal or judicial mandate.

The strictest confidentiality shall be observed in the performance of the different operational processes, working systems and any other internal procedure.

5.5 Excellence and Sustainability

5.5.1 Selection and promotion based on objective criteria

Selection and promotion decisions at IDOM and throughout the Organization must be based on merit and on objective and transparent assessments. People shall always be aware of the methodologies and procedures used for professional development and advancement. All IDOM professionals may, through their efforts, commitment and excellence in their actions, achieve the highest technical or management levels within the Organization, without any limitation.

5.5.2 Training

IDOM shall have the means to contribute to the learning and training of its people and to the updating and management of their talent, knowledge and skills to promote their professional progress and deliver greater value to clients.

5.5.3 Personal and professional compatibility

IDOM also understands the importance of balance between personal and professional life for the holistic development of each individual, and so has flexibility measures in place and encourages the actions required to help its people achieve this balance.

5.5.4 Collaboration and teamwork

IDOM considers collaboration, teamwork and the search for synergies to be necessary to achieve its objectives and to make the most of the capabilities, resources and diversity of knowledge, skills and experience of the People at the Organization. As a result, IDOM and the entire Organization promote, facilitate and incentivize collaboration and teamwork among its members and among the different companies, units and areas.

All Persons must act in a spirit of collaboration, making their knowledge, skills and talent available to whomever requires them, to contribute to the achievement of the overall objectives and interests of the Organization. So as to foster loyalty, satisfaction and pride in belonging, IDOM is committed to dedicating resources and developing initiatives and actions that encourage people to identify with their shared project.

Individuals must work efficiently, making the most of the time and resources made available to them by the Organization.

5.5.5 Occupational risk prevention and health promotion

IDOM dedicates the necessary resources, based on respect for the applicable regulations, to provide the Organization's People with a healthy and safe working environment. IDOM also seeks to continuously improve occupational risk prevention and health promotion measures in each of its sectors and locations. Similarly, IDOM promotes and encourages the adoption of advanced health and safety practices among its providers and partner companies.

All of the Organization's People must comply strictly with health and safety at work standards, ensuring their own safety and, in general, that of all persons who may be affected by their activity. Likewise, individuals must make responsible use of the equipment assigned to them (in particular, so-called Personal Protective Equipment) when performing risk-related activities, and shall disseminate knowledge and good practices regarding health, safety and occupational risk prevention. For its part, IDOM is committed to providing individuals with the resources and knowledge necessary to perform their duties safely and in a healthy environment.

5.5.6 Respect for the environment: Sustainable development and efficient use of resources

IDOM is committed to sustainable development, contributing to this through resource efficiency, reducing energy consumption at its facilities and ensuring compliance with applicable legislation in this area in all its areas of operation.

IDOM and all the Persons of the Organization undertake to perform their activities with the utmost respect for the environment and minimizing any negative effects that they might potentially cause, and to this end they carefully plan all their work to prevent failures, accidents and emissions with environmental risk.

IDOM performs efficient waste management, environmental audits and investigates soil quality. It likewise requests compliance with the environmental regulations in force from those companies that carry out works under its management. Similarly, it guides its clients in environmental management.

IDOM shall also contribute to the conservation of natural resources and areas of ecological, landscape, scientific or cultural interest. It shall to this end prevent participation in unauthorized construction, in particular on land that is protected or not zoned for urban development. It shall also establish best practices and promote the necessary training among its people to preserve the environment.

In its relationships with clients, providers or external collaborating companies, it shall convey these principles and promote compliance with any environmental requirements and procedures that might apply, providing any resources that might apply to it to ensure proper compliance therewith, where relevant.

5.6 Equality, respect and diversity

5.6.1 No harassment or violence of any kind

IDOM is committed to maintaining positive working environments, free from harassment or violent behavior, which respect dignity and facilitate professional and personal development. The IDOM Code on the Prevention of Harassment and Acts of Violence at Work, integrated within its Compliance System, sets out in detail the guidelines for action by the Individuals of the Organization with regard to the prevention of harassment and acts of violence at work.

All the Organization's People must be treated in a respectful, professional and courteous manner to foster a pleasant, rewarding and safe working environment that encourages people to be their best. Likewise, relations between the Organization's People and those of collaborating companies shall be based on the above criteria, professional respect and mutual collaboration.

At IDOM, the management of people and relations among them must always be based on scrupulous respect for the dignity of individuals and their privacy, and be based on the principles of personal freedom, trust and mutual respect.

5.6.2 Equal opportunities. Prohibition of any form of discrimination. Accessibility

IDOM promotes equal opportunities and is committed to providing the means to help its people develop professionally and personally.

IDOM supports and undertakes to implement and develop public policies aimed at promoting greater equality of opportunity and fostering a culture of effort and the reward of merit.

IDOM expressly prohibits any discrimination based on gender, race, age, nationality, social origin, religion, disability, sexual orientation, marital status, political views, membership or otherwise of trade unions or any other.

IDOM promotes the accessibility of its people and third parties both at its own buildings, offices, premises and IT systems, and in its designs, provided that these are capable of allowing for measures that facilitate accessibility. It is essential to consider such measures from the outset of the design, given that the conceptual design itself will be conditioned by them.

5.7 Social commitment. Corporate Social Responsibility

Since the earliest days of IDOM, the basic principles now formulated under the name of "Corporate Social Responsibility" (CSR) have very much been present in our philosophy and style of action regarding all stakeholders, along with respect for the environment.

Our Philosophy, complemented by this Code of Conduct, the Equality Plan and the Integrated Management System Policy, lays the foundation for IDOM's principles of social responsibility (for the entire Organization), and seeks to ensure compliance with social commitments to all stakeholders.

This commitment has been demonstrated throughout the history of IDOM, both in the day-to-day running of its business activity and through participation and collaboration in different activities and/or sponsorship with social interest organizations and other entities.

IDOM is aware of the potential impact its activities may have on human rights, and therefore undertakes to respect, defend and promote human rights in the course of its activities, establishing mutually beneficial relations with all interest groups potentially affected by its operations.

In this regard, under its CSR Policy, IDOM encourages all the Organization's People, especially its employees, officers and directors, as well as external third parties, to carry out their activity and promote social sustainability, based on the following principles of action:

5.7.1 Transparency

Act in an exemplary and transparent manner in the pursuit of their activities, based on unflinching compliance with the legislation in force and the internal regulations applicable in each case to the activities of IDOM and the entire Organization.

5.7.2 Sustainability

Actively incorporate environmental, social and good corporate governance criteria into the processes, products and services of IDOM and the entire Organization, taking into account their impact on society and the environment.

5.7.3 Respect for employees

Promote professional relationships with the Organization's People that are at all times based on respect for the dignity of others, collaboration, fairness and communication, and promote a good professional environment.

5.7.4 Management excellence and client focus

Strive for excellence in management and continuous improvement to provide the best services to our clients, based on a relationship of trust and credibility.

5.7.5 Relationship with providers

Demand a relationship with ethical and responsible providers, avoiding any interference that could affect impartiality in this regard.

5.7.6 Human rights

IDOM is aware of the potential impact its activities may have on human rights, and therefore undertakes to respect, defend and promote human rights in the course of its activities, establishing mutually beneficial relations with all interest groups potentially affected by its operations.

6. Ethics and Compliance Committee

6.1 Composition of the Ethics and Compliance Committee

Oversight of respect for this Code of Conduct by all the Organization's People and other parties on whom it is binding, in addition to the entire IDOM Compliance System, is the responsibility of the Ethics and Compliance Committee (CECN), a body created by the Board of Directors, with autonomous powers of initiative and management, with its own Statute (which form part of the Compliance System), and which is assigned the necessary resources to perform its functions.

The CECN has five members (all appointed by the Board of Directors, the only body which can likewise rule to dismiss them), one of them appointed as President, another as Chief Compliance Officer (CCO) and another as Secretary. The Organization shall receive timely and specific notification of appointments, roles, replacements and resignations.

6.2 Functions

The specific functions of the CECN are those determined in its Statute, the most relevant being:

- (i) Monitor the Compliance System, and thus perform certain random checks at least annually to ensure its effectiveness.

- (ii) Receive via the established channels, and manage in accordance with the approved Procedure, reports, incidents or notifications of alleged breaches of the Code and other protocols of the Compliance System, performing and concluding the relevant investigations (with or without the help of external advisers).
- (iii) Resolve any doubts or queries raised by the Organization's People regarding this Code of Conduct or any protocols or procedures of the Compliance System.
- (iv) Establish and implement training plans.
- (v) Conduct annual reviews of the Compliance System in conjunction with outside advisers; and
- (vi) Report and present its to the Board of Directors.

6.3 Obligation to lend cooperation to the CECN

All the Organization's People, in particular its employees, executives and directors, and any external third parties bound by this Code of Conduct, must provide the CECN with any collaboration, documentation and information required of them, for example when the CECN performs random checks and/or conducts investigations of grievances or incidents.

The aforementioned "Statute of the Ethics and Compliance Committee" defines the functions, scope, composition and responsibilities of said Ethics Committee, and is published on the IDOM website and Intranet.

7. Whistleblowing Channel and Queries and Suggestions Channel

IDOM has created and made available to all the Organization's People, as well as third parties, a Whistleblowing Channel (confidential or anonymous and equipped with the utmost guarantees for both the individual complainant and those cited) and a Queries and Suggestions Channel.

The Protocol on the Whistleblowing Channel and the Queries and Suggestions Channel is available on the IDOM website and Intranet, and details the means and guidelines to be followed for the communication of Incidents and Queries.

This is all part of the IDOM Compliance System.

8. Responsibilities regarding the Code of Conduct

As indicated, top-level supervision of compliance with this Code of Conduct is the responsibility of the CECN, but it is the responsibility of all the Organization's People to understand, comply with and enforce the principles and instructions of this Code of Conduct.

8.1 Responsibilities of all People

All the Organization's People must fulfill the following responsibilities:

- Apply IDOM's "Philosophy" and "Style of Action" in the course of their work.
- Comply with the principles and standards described in this Code of Conduct and in the other protocols and procedures that make up the Compliance System.

- Report knowledge or suspicion of any possible breach of the provisions of this Code through the established Whistleblowing Channel.
- Raise any doubts as to how to act in a situation that could entail a risk of breach or as to the content of this Code or the policies and/or regulations applicable in IDOM to the Ethics and Compliance Committee via the Queries and Suggestions Channel enabled.
- Participate in the training activities offered by IDOM.
- Assist in the development of any internal audits and investigations that may be conducted to help identify and correct any deficiencies or weaknesses in the Compliance System.
- Provide the Ethics and Compliance Committee with any information and collaboration that the CECN might explicitly require in performing the functions attributed to it.

8.2 Additional responsibilities of those who manage people

Those who supervise and direct the work of others have a number of additional responsibilities. They are as follows:

- Lead by example. Their behavior should be a role model of integrity.
- Ensure that the people under their responsibility understand IDOM's "Philosophy" and "Style of Action" and this Code of Conduct.
- Monitor the compliance of the people they manage with the principles and standards of this Code, and the other protocols or procedures of the Compliance System applicable to them.
- Pay attention to the conduct of third parties representing IDOM, to ensure behavior consistent with that of IDOM.
- Support those who send them their queries and concerns and, where appropriate, encourage them to pass them on to the CECN through the Queries and Suggestions Channel.

8.3 Disciplinary regime

IDOM shall react immediately to any possible breaches of the terms of this Code, within the parameters established in the legislation in force, taking the corresponding legal and disciplinary measures, in accordance with the nature and seriousness of the event, and the terms, procedure and other conditions laid down in employment legislation and the applicable agreement or agreements.

The "Procedure for Management of Incidents, Queries and Suggestions" and the "Protocol on the Whistleblowing Channel and on the Queries and Suggestions Channel" are the instruments approved by the Board of Directors to govern the management procedures for the aforementioned Channels, the processing of investigations and other related aspects. They are part of the IDOM Compliance System.

Both the Website and the Intranet contain extensive information on this.

9. Validity of the Code of Conduct

This Code of Conduct entered into force on the day of its approval by the Board of Directors of IDOM, S.A. (meeting of May 11, 2016). In 2021, this Code was updated as a result of the process of adapting and improving the Compliance System, in accordance with the main

standards and benchmarks in this field, including in particular the CNMC Compliance Program Guide and Transparency International Spain, as well as standards UNE ISO 19601 and 37001, among others.

The governing bodies of the various entities of the Organization shall expressly adhere to this Code, espousing it and disseminating it among their collaborators and related third parties (following translation into the official language or languages of the country where they operate), placing all of this on record in the relevant minutes or documents.

The Code shall be reviewed and updated, at the proposal of the CECN to be forwarded to the Board of Directors of IDOM, whenever the Committee deems so necessary in view of internal circumstances or legislative amendments or commitments that IDOM acquires in terms of corporate responsibility and good governance. Any changes or updates thus approved shall be communicated through various channels, published on the Website and on the Intranet, conveyed to the governing bodies of all entities of the Organization (for them to proceed in the same manner as set out in the previous paragraph), with appropriate training being delivered.