

**COMPLIANCE SYSTEM****Code of Due Diligence and Anti-Money Laundering**

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1. Preamble

Money laundering is an entirely illegal activity in Spain, the European Union and most countries around the world which, in simple terms, consists of performing (consciously or through serious negligence) any act or transaction that helps to conceal or disguise the criminal or unlawful origin of funds, helps them to enter the financial system or commercial or legal dealings, with an appearance of legality.

Although IDOM, S.A.U. (hereinafter, IDOM) is not subject to money laundering obligations, in accordance with the regulations currently in force in Spain, it is firmly committed (for itself and its investee companies), in accordance with the terms of its Compliance Policy, and in accordance with international best practices and standards in this regard, to adopt a series of measures to avoid the risk of committing a criminal offense in this field, even if this is due to negligence.

To this end, identification standards shall be subsequently established in addition to those already set forth in the current Procurement and Subcontracted Service Management Procedure P-07, integrated within our Compliance System. These identification standards shall furthermore help to avoid or minimize the risk of other possible offenses connected with corruption, as well as culpable insolvency, offenses against the Public Finance Office and Social Security, among others. They shall furthermore protect our own interests, in particular falling victim of certain types of fraud.

2. Basic standard or instruction

IDOM prohibits outright (i) the acquisition, possession, use, conversion or transfer of money, funds, financial assets and any kind of property derived from criminal activity; (ii) collaboration with third parties to conceal or cover up the illicit origin of money, funds, financial assets or any kind of property.

IDOM prohibits outright the arrangement and/or maintenance of business relations that may directly or indirectly serve to finance terrorist activities, to channel funds for (or from) terrorist activities and/or to provide any kind of collaboration with terrorist groups.

In order to avoid such prohibited acts, and in addition to other possible risks such as those identified in the Preamble, a set of rules of mandatory diligence on the part of IDOM staff in relation to providers and clients are set out below, with complementary internal provisions furthermore being added.

3. Identification and registration of providers

For the registration and approval of providers, the standards established in Procedure P-07, "Purchasing and Provider Management" (integrated in the Compliance System) must be followed, and appropriate identification must also be performed, collecting the following information:

(i) General note:

As a general rule, which may therefore be subject to justified exceptions, IDOM shall prioritize the procurement of providers confirmed to have an organized structure and that have been operating in the market for several years. These characteristics give us confidence, both in

commercial and legal terms, since time in the market is firstly an indicator of performance and growth, and furthermore minimizes the risk of arranging contracts with “ghost” or “shell” companies.

With regard to those providers that have been in operation for a short time, as with those offering significantly lower prices than others, those that have no defined installations, use free email accounts such as Hotmail, Gmail or similar, etc., IDOM personnel must substantially increase the demands indicated below, along with safeguards at all levels, before proceeding with accreditation and registration, and initiating commercial relations.

(ii) Identification documents and information

IDOM personnel shall, for the purposes of accreditation and registration of providers, require that the document attached as **Annex 1** (“Provider accreditation and registration document”) be completed and signed. In the event that the person carrying out the accreditation belongs to an office that has access to IDOM software that allows the information to be registered and the documentation required to be attached, it will not be necessary to attach Annex 1. No contract or firm order may be signed¹ without said document, except where expressly permitted by General Management, likewise reported in writing to the Ethics and Compliance Committee.

The new provider must use this document to complete all the fields and, where applicable, enclose the required documentation to prove this, as indicated in the Annex. These are the sections that must necessarily be completed:

- Company name
- Registered office
- Tax Identification Number
- Full names of the director or directors or beneficial owners of the business
- Email address of the company’s director or legal representative and, where applicable, email address of the company’s regular contact(s) with IDOM
- Company telephone number and telephone number of the contact with IDOM
- Account number where IDOM would make payments, indicating the IBAN and, where applicable, the BIC (or Swift) Code

The information to be provided by the future provider must, of course, be supported by the corresponding documentation. It will therefore be an essential requirement (unless General Management has notified the CECN) that the provider should attach the following documentation to the aforementioned document:

- Full photocopy (or full scan) of the deed or document incorporating the provider (alternatively, the deed or document appointing the director or legal representative with

¹ Bids or price quotations may be requested, but as indicated above, firm acceptance cannot take place without compliance with the established requirements.

whom the provider is to be hired will be permitted), or any reliable document used to identify the provider. Alternatively, for reasons of urgency, the report obtained from databases (Axesor, Informa, etc.) would also serve. If the provider is a natural person (sole trader): photocopy of their National Identity Document.

- Certificate issued by their bank as to the ownership of the bank account indicated.
- Certificate accrediting the absence of outstanding Tax Office obligations (not applicable in the case of foreign providers).
- Certificate accrediting the absence of outstanding Social Security obligations (not applicable in the case of foreign providers).

The requirement of information and documents mentioned above shall be mandatory for providers with whom commercial relations are to be initiated, which at the time of the provider's approval are initially estimated to exceed TWELVE THOUSAND EUROS. If at that time it was not considered that this amount would be exceeded by accumulation of orders, it will be mandatory to require the information and documents mentioned above at the time when the accumulated amount contracted to the provider exceeds that amount. The information and documents mentioned above shall not be required when the supplier is a listed company, a first level European financial institution or a public administration or entity.

4. Special provisions regarding bank details

If a provider is not the holder of the account identified for payment, they must explain this circumstance in a reasoned manner in writing, with General Management (copying in the CECN) deciding whether or not to accept them as a provider, in accordance with the circumstances.

As a general rule, providers indicating payment accounts based in tax havens must be rejected. In this regard, to ascertain which countries are classified as tax havens, it is essential that all members of the administrative and financial departments have a copy of the regulations in force (by way of example, in Spain, the current Royal Decree 1080/1991, of July 5, 1991) identifying which countries are considered tax havens, and their inherent characteristics.

In consideration of the circumstances, the CECN may validate the registration and accreditation of the provider if it agrees to open a bank account in Spain, as this is essential to oversee the use of the monies disbursed by IDOM, and for alignment with the entity's anti-corruption and anti-money laundering policy.

5. Modification of provider payment accounts

If a provider wishes to change the usual payment terms used in its relations with the entity, or the payment bank account number expressly identified on the invoice:

- The provider must communicate this in writing, signed by a legal representative and stating the reasons for this request.

- This document shall be analyzed by the IDOM finance department, which shall check the reasonableness of the request. **The provider shall in all cases be called on to provide telephone confirmation**, by calling the number or numbers registered with IDOM.
- In any event, the provider will be required to provide a bank certificate of ownership of the account where payments are to be made.
- Attached as Annex 2 is the "Request for Modification of Payment Terms" document to be signed by the provider, which the finance department shall store in its archives together with the bank certificate provided.

In the event that the provider does not provide the confirmed documentation required by the entity, the change requested shall not be performed, given the serious risks that IDOM would incur.

In the event that the replacement account is held by a company other than the issuer of the invoice corresponding to the service or purchase performed, the change shall likewise not be performed unless there has been a mere change of corporate name with maintenance of legal personality, following documented accreditation of this circumstance.

In the event of doubt, General Management shall be consulted and shall report its decision to the CECN.

6. Other provisions in relation to providers

Payments to providers in cash (either banknotes or a cash deposit into the provider's account) equal to or greater than two hundred euros shall not be permitted in IDOM.

7. Arrangements with clients

For any client with which a relationship is to be entered into, the economic content of which is greater than three thousand euros, the project director must (or shall be responsible for delegating this), prior to the commencement of the relationship, demand that the following information be provided:

- Company name
- Registered office
- Tax Identification Number
- Full name of the director or directors (legal representative) or beneficial owner of the business
- Email address of the legal representative of the company (signatory or party authorizing the contract being negotiated or to be signed) and, where applicable, email address of IDOM's regular contact(s) at the company
- Company telephone number and telephone number of the IDOM contacts

And

- Clients with registered offices in tax havens will also be required to provide, together with the above-mentioned information, a full photocopy (or full scan) of the deed or document of incorporation of the legal person client (alternatively, the deed or document recording the appointment of the director or legal representative with whom the contract is to be arranged will be permitted), or any reliable document serving to identify the client. Alternatively, for reasons of urgency, the report obtained from databases (Axesor, Informa, etc.) would also serve. If the client is a natural person (sole trader): photocopy of their National Identity Document. This information must be completed with documentation.

The aforementioned information need not be required from clients that are listed companies, top-tier European financial institutions, nor from public authorities and entities.

IDOM staff shall not accept payments in cash (banknotes) from clients, except for amounts of less than two hundred euros (several payments for this amount made in connection with the same service shall not be accepted).

Any payment collected by IDOM must be the result of an invoice or advance funds derived from a contract executed or to be executed by IDOM, and supported by the corresponding commercial and tax documentation. The compensation received must be consistent with that established in the corresponding policy, settlement agreement and/or court judgments or arbitration awards.

All payments collected shall be duly accounted for by IDOM, in accordance with the applicable regulations.

As a general rule, in accordance with tax regulations, IDOM shall always issue its invoices to be payable by the natural or legal person contracting its services, works or supplies. If a client requests that another entity be invoiced, it must adequately justify the reasons, and the request shall be forwarded to the internal legal counsel of IDOM, who shall decide as appropriate in accordance with the applicable legal and tax regulations.

In cases of (i) receipt of payments made by persons other than those contracting the services, works or supplies of IDOM, as well as (ii) in cases where the payments received come from accounts located in tax havens (to be understood as indicated above), a written explanation must be requested from the client, with their response being passed on to the CECN to allow it, together with internal legal counsel or external consultants, to decide whether this circumstance should be reported to the corresponding authorities.

8. Supplementary provisions

IDOM strictly prohibits the preparation, keeping and/or monitoring of “double accounting”, or “off-the-books” accounting. Any act, contract or event of economic content with regard to IDOM that would entail an inflow or outflow of funds for it (or the accrual of credits or debts) must be accounted for in accordance with the regulations in force, and must be the subject of a tax return or notification where applicable in accordance with the applicable tax regulations.

As a result of the above, among other measures, IDOM prohibits all its directors, workers and collaborators from installing and/or using computer applications or files in which operations of economic content outside the official accounting are registered.

9. IDOM subsidiaries

All the provisions of this Code shall apply both at IDOM and at the companies directly or indirectly owned by it at which it holds a majority stake in the share capital (or the management body), to the extent that these provisions do not contravene or are incompatible or unachievable under the regulations of each jurisdiction. They shall also apply to relations arising from Joint Ventures, Economic Interest Groupings and other similar concepts in which IDOM or its people are assigned management or hold majority representation on the management/administration body.

10. Alerts, controls and training

Any breach of the provisions contained in this document is classified as a serious offense and may (i) lead to the instigation of disciplinary proceedings, and (ii) lead to the implementation of the Incidents, Queries and Suggestions Management Procedure.

IDOM wants all its people to internalize the policy of zero tolerance of crime to which it has committed. It shall to this end carry out any training activities that may be required.

The ultimate responsibility for the integration and application of this procedure lies with the Ethics and Compliance Committee (CECN).

In accordance with the provisions of its Bylaws, and the Code of Conduct, the CECN may perform random checks (or order the performance of such checks) to confirm effective and full compliance with the provisions of this Code of Due Diligence and Anti-Money Laundering. In any event, the staff of the administration and finance departments of IDOM are expressly instructed to monitor the application of these instructions and report any possible breach via the Whistleblowing Channel, or convey their queries through the Queries and Suggestions Channel.

11. Validity of this Code

This Code of Due Diligence and Anti-Money Laundering took effect on the date of approval by the Board of Directors of IDOM, S.A.U. at its meeting held on October 26, 2021.

It must be reviewed whenever the circumstances would make this advisable, and shall be updated at the behest of the CECN. Notice of any substantial reform shall be issued to all IDOM people.

ANNEX 1. Supplier registration and accreditation document

A. SUPPLIER'S IDENTIFICATION DATA	
1. Company name	
2. Registered office	
3. Tax Identification Number (Attach a copy of the public document with the formal identification of the company - in the case of legal persons - and a copy of the tax identification certificate provided by the tax authorities).	
4. Description of the business activity (corporate purpose)	
5. Identification of the administrator(s) or members of the management body	
6. E-mail address of the manager or legal representative of the company (or his/her usual contact person).	
7. Telephone number of the company and telephone number of the usual contact person	
B. IDENTIFICATION OF BENEFICIAL OWNERSHIP (FOR LEGAL PERSONS)	
8. Is there beneficial ownership ² of the legal person?	<input type="checkbox"/> No <input type="checkbox"/> Yes Please identify the natural person(s) who is/are the legal entity's beneficial owner(s)
C. INFORMATION ABOUT PAYMENT	
9. Information on the bank account to which IDOM will make the payments (Attach a certificate issued by the bank regarding the ownership of the bank account).	

² Beneficial owner means the natural person or persons who ultimately own or control, directly or indirectly, more than 25 % of the capital or voting rights of the legal person, or otherwise exercise control, directly or indirectly, over the legal person. Exceptions are companies which are listed on a regulated market and which are subject to disclosure requirements in accordance with Union law or equivalent international standards ensuring adequate transparency of ownership information.

	IBAN	
	Name of the bank and country in which it is based	
	Account holder	

Documentation to be provided:

- Copy of the public document with the formal identification of the legal entity
- Copy of the tax identification certificate provided by the tax authorities.
- Certificates of fulfilment of tax obligations and the certificate of fulfilment of Social Security payments.
- Certificate issued by the bank regarding the ownership of the bank account from which payments will be made.

I declare that the data and documentation provided, as well as the copies or photocopies submitted, faithfully reproduce the original documents and the current information on the identification made.

I also hereby expressly adhere to the Code for the Prevention of Corruption, of which I have been provided with the corresponding copy, which I have read, accept and undertake to comply with.

Date:

Name and surname:

Signature:

ANNEX 2. Application for modification of payment terms

Supplier's name:

Supplier's Tax Identification Number (NIF):

[FULL NAME OF THE SUPPLIER], (hereinafter, the "Supplier") wishes to modify the bank details that appear in IDOM's IT databases so that future payments to be made by IDOM to the Supplier are made into the new current account provided by the latter.

The Supplier declares that, with the modification of the payment conditions initially established by both companies, it does not intend to prejudice, evade or delay the collection of any credit right or debt that third parties may have against the Supplier. As proof of the above, he provides a Certificate of the ownership of the bank account where he wishes future payments to be made.

Future payments for services rendered by [FULL NAME OF SUPPLIER] shall be made to the current account number [BANK ACCOUNT NUMBER] held by the Supplier with the bank [FULL NAME OF BANK ENTITY].

To this effect, a certificate of the ownership of the bank account in favour of [FULL NAME OF THE SUPPLIER] **is attached** to this application.

In witness whereof, he/she signs this document at [PLACE], on [DATE].

Signed: [SUPPLIER].

Signed: IDOM