

CRIMINAL AND ANTI-BRIBERY COMPLIANCE POLICY



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I. INTRODUCTION

This Criminal and Anti-Bribery Compliance Policy (hereinafter, the "**Policy**") has been drawn up in line with the main regulatory references and best practices in the area of compliance.

With a firm commitment to ensuring compliance with ethical principles and good corporate governance, one of ENCE's priorities is the development of a solid corporate culture of regulatory compliance, in which the company's ethical values are central elements in its activities and decision-making.

As such, and in line with that set out in criminal legislation¹, ENCE has internal regulatory instruments that meet the need to have adequate control and management systems in the area of criminal detection and prevention, and which are detailed principally in **ENCE's Crime and Criminal Risk Prevention Model**.

II. PURPOSE OF THE POLICY

The purpose of this Policy is to demonstrate ENCE's wish to establish a culture of ethics and criminal compliance that will allow diligent professional conduct, as well as showing the committee the company's firm condemnation of any type of illegal behaviour, ensuring the prevention, detection and mitigation of all types of irregular conduct.

This Policy reinforces the commitment of ENCE's Board of Directors and Senior Management to defending compliance with the law, non-tolerance of illegal activities, vigilance through the establishing of measures for prevention and detection, detailed principally in ENCE's Crime and Criminal Risk Prevention Model, and the communication and dissemination of the main content of said Model.

For the implementation of this Policy, the criminal risks the Group is exposed to as a result of its activity have been identified, reducing the probability of their occurrence with the implementation of processes and controls, in a framework of continuous improvement.

III. SCOPE OF APPLICATION

This Policy is of obligatory compliance for all directors and employees of the ENCE Group, as well as for third parties acting in ENCE's name (employees of subcontractor companies, agents and intermediaries, etc.), and for all those under ENCE's control, according to the terms defined in article 31 bis of the Criminal Code, and to the extent that this may be applicable.

IV. GENERAL PRINCIPLES OF ACTION

The general principles of the Criminal and Anti-Bribery Compliance Policy are as follows:

¹ Organic Law 5/2010, Organic Law 1/2015 modifying Organic Law 10/1995, of 23 November, of the Criminal Code; Organic Law 1/2019 of 20 February, Organic Law 2/19 of 1 March, Organic Law 10/2022 of 6 September.

- The development of all the necessary measures in the area of **criminal risk prevention**, identifying the activities in which illegal acts could be committed and promoting responsible conduct by all the Group's employees. All in accordance with the standards, principles and values established on the subject of regulatory compliance.
- Acting and ensuring that others act in accordance with that set out in the legislation in force and in the internal policies at all times.
- The provision of an **internal reporting channel** so that anybody can report possible irregular or illegal conduct in the framework of ENCE's activities that go against its Code of Conduct or the legal framework in force.
- Informing the Group's directors and employees of the **duty to report** any irregular conduct they should become aware of or suspect in good faith through the established Internal Reporting Channel. ENCE guarantees the confidentiality of all reports, absence of any reprisal, impartiality and respect for the rights of all parties involved.
- Informing the Group's directors and employees regarding the **disciplinary system** applicable in the case of non-compliance with the Crime Prevention and Detection Model or the applicable internal regulations, or in the event of the commission of acts or conduct that could be classed as illegal, in virtue of that established in the applicable collective bargaining agreements.
- To provide an adequate framework for the **definition, supervision, monitoring and achievement** of the goals of the Crime Prevention Model through the provision of **sufficient financial and human resources** to carry out the function of ethics and compliance, such as sufficient autonomy, authority and independence.
- The correct dissemination of the Crime Prevention Model continuously amongst the Group's directors and employees. The principles and standards that make it up shall be available to all the Group's employees.

The Ethics and Compliance Department will periodically present the **Audit Committee** with proposals for the continuous review and improvement of the Crime and Criminal Risk Prevention Model as a result of the control, monitoring, evaluation and updating of compliance with the regulations and procedures described therein. The Audit Committee will inform the Board of Directors regarding said reviews.

V. REPORTING OF IRREGULARITIES

The people defined within the scope of application of this Policy have the obligation to report any possible non-compliance with said Policy and all other applicable internal regulations that they should become aware of or suspect through that indicated in the Internal Reporting Channel Procedure.

VI. NON-COMPLIANCE WITH THE POLICY

Compliance with that established in this Policy is the responsibility of the people defined within its scope of application. Non-compliance could imply the application of the appropriate

sanctioning measures, all in accordance with that established in ENCE's disciplinary system.

In the event that the non-compliance is due to a third party acting in ENCE's name, (employees of subcontractor companies, agents and intermediaries, etc.), the company will be informed of this circumstance through the Internal Reporting Channel. In this respect, ENCE reserves the right to adopt the measures it should consider appropriate against any suppliers, contractors or sales partners who fail to comply with this Policy.

VII. REVIEW, PUBLICATION AND COMING INTO FORCE

In addition to ENCE's Crime and Criminal Risk Prevention Model, this Policy shall periodically be subject to continuous review and improvement by the Ethics and Compliance Department, which shall be supervised by the Audit Committee.

This Policy has been approved by the Board of Directors on 30 October 2023 and is available on the company's intranet and website for obligatory compliance.