POLICY

GLOBAL COMPLIANCE

POLICY

RECORD OF AMENDMENTS AND APPROVAL

Date	Prepared	Reviewed	Approved	Description of amendments
February 26	SILVESTRE CAMPS SALVADOR - 22562259H Firmado digitalmente por SILVESTRE CAMPS SALVADOR - 22562259H Fecha: 2026.07.27 18:21:36 +02'00' Salvador Silvestre External Compliance Officer (Ecija Law)	38119873H JULIAN MENDOZA (R: A46194528) Firmado digitalmente por 38119873H JULIAN MENDOZA (R: A46194528) Fecha: 2026.07.28 07:59:40 +02'00' Julián Mendoza Quality, Safety and CSR Director	DOMINGUIS PEREZ HECTOR JERONIMO - 44850331D Firmado digitalmente por DOMINGUIS PEREZ HECTOR JERONIMO - 44850331D DN: C=ES, CN=DOMINGUIS PEREZ HECTOR JERONIMO - 44850331D, GN=HECTOR JERONIMO, SN=DOMINGUIS PEREZ, serialNumber=IDCES-44850331D Razón: Soy el autor de este documento Ubicación: Fecha: 2026.07.28 08:35:55+02'00' Foxit PDF Reader Versión: 2026.1.2 Héctor Dominguis CEO GDES Group	First Edition Replaces the October 2017 Crime Prevention Policy.

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1. INTRODUCTION

Over the past 20 years, business activity has evolved considerably, requiring the development of a regulatory framework aligned with that evolution.

The activities carried out by organisations are becoming increasingly complex and may potentially result in criminal offences being committed. Against this new regulatory backdrop, the GDES Board of Directors has established this Global Compliance Policy.

This Policy applies to all entities forming part of the DOMINGUIS GROUP[1] (hereinafter, also referred to as "GDES" or "the Organisation"). Its purpose is to ensure that these entities operate in accordance with applicable legislation, while also supporting the establishment of the Crime Prevention Management System, implementing information systems, and carrying out training and awareness-raising activities. These measures are designed to create a robust compliance culture aimed at preventing the commission of criminal offences and, ultimately, the personal liability of the members of the governing body.

[1] GDES ENERGY SERVICES is the global brand under which the companies belonging to the Dominguis Group have operated since 2013. These companies include Ingeniería y Marketing, S.A. and its subsidiaries, as identified in the Crime Prevention Management System Manual.

2. PURPOSE

This GDES Criminal Compliance Policy (hereinafter referred to interchangeably as the "Global Compliance Policy" or the "Policy") embodies the Organisation's corporate commitment to compliance in the broadest sense. This commitment encompasses not only compliance with applicable laws and regulations, but also adherence to soft-law instruments and voluntary standards adopted by the Organisation in line with its compliance objectives.

GDES is a participant in the United Nations Global Compact, an international initiative that encourages businesses to implement universally accepted principles and undertake corporate social responsibility ("CSR") initiatives.

Through this Policy, GDES formally expresses its commitment to conducting its business in accordance with the law and the ethical values set out in its Code of Ethics. These values define the Organisation and constitute a fundamental pillar of its activities. GDES provides its services responsibly, sustainably and ethically, promoting compliance with applicable law and the prevention of fraud.

Accordingly, GDES expressly adopts a **zero-tolerance approach to any conduct that constitutes a criminal offence or exposes the Organisation** or its interested parties or stakeholders[2] to any form of criminal risk. This includes zero tolerance of any act of bribery or corruption. This **includes zero tolerance for any act of bribery or corruption.**

For this Policy to be effectively implemented and for the compliance objectives adopted by GDES to be actively advanced, the commitment of the Board of Directors and Top Management[3] is essential. This commitment is demonstrated by the approval of this Policy and the other manuals and policies that implement and further develop it, as well as by the allocation of the resources required to foster a compliance culture. This compliance culture is embodied in the GDES Crime Prevention

[2] interested parties or stakeholders are natural or legal persons that may be affected by, or perceive themselves to be affected by, a decision or activity of the Organisation. The interested parties are identified at the end of section 2.2 of the GDES Crime Prevention Manual.

[3] Persons who direct and control GDES at the highest level. At GDES, Top Management is currently understood to mean the CEO–Presidency, General Management, and the Organisation's corporate and business unit management.

Management System, which supplements this Policy and enables its effective implementation by establishing measures aimed at identifying, detecting and preventing criminal risks.

The Policy, previously approved by the GDES Board of Directors, shall be accessible and/or communicated and made available to all staff[4] and, if deemed appropriate, to the relevant Business Associates[5] and Third[6] Parties, as well as to the Interested Parties, as appropriate.

[4] **Staff** means the members of the Board of Directors, Top Management, workers, including temporary workers or persons working under collaboration agreements, and volunteers of the Organisation, as well as all other persons hierarchically subordinate to any of the foregoing.

[5] **Business Associate** means any natural or legal person, other than the Organisation's Personnel, with whom the Organisation has or plans to establish any form of business relationship. This includes, but is not limited to, customers, suppliers, intermediaries such as external collaborators or customer acquisition agents, insurance and reinsurance companies, external advisers, and natural or legal persons engaged by GDES to supply goods or provide services.

[6] **Third Parties** means natural or legal persons external to the Organisation, or an independent body with which the Organisation has dealings.

3. SCOPE

3.1. PERSONAL SCOPE

This Policy is mandatory and applies to **all entities forming part of GDES** and, therefore, **to all staff.** They shall comply with its provisions, irrespective of their position or geographical location.

The provisions of this Policy and the commitment to comply with it also extend to any natural or legal persons with whom GDES has or plans to establish any form of business relationship (Business Associates), particularly those identified as especially relevant, in order to ensure the Due Diligence pursued by GDES when establishing and maintaining its relationships with Third Parties.

3.2. MATERIAL SCOPE

The purpose of this Policy is to establish the guiding principles of integrity, legality and corporate responsibility that govern GDES's conduct in all its operations, both national and international, and which are set out in our Code of Ethics.

The objectives are:

- ✓ Compliance with all applicable laws relating to criminal, commercial, employment, tax, competition, data protection, industrial safety, environmental and occupational health and safety matters.
- ✓ Zero tolerance of bribery, corruption and any criminal conduct (ISO 37001).
- ✓ An absolute prohibition on improper payments, gifts, excessive hospitality or any improper benefit, in accordance with the procedure set out in the Organisation's Gifts Policy (Anti-Bribery).
- ✓ Avoiding situations involving conflicts of interest and reporting them immediately to the immediate superior where there is a risk or suspicion that any member of GDES may become involved in such a situation.
- ✓ Acting with due diligence in both internal relationships (with other GDES companies and Personnel) and external relationships, including with customer companies, suppliers and

public authorities, and acting at all times in compliance with applicable legislation, our Code of Ethics and this Global Compliance Policy.

- ✓ Respect for the ILO and United Nations Global Compact principles on human rights and labour.
- ✓ Respect for the principles of the United Nations Global Compact when undertaking corporate social responsibility (CSR) initiatives.
- ✓ Commitment to equality, diversity and inclusion.
- ✓ Strict compliance with regulations on industrial safety, environmental protection, energy efficiency and the transition towards sustainable models.
- ✓ Commitment to reducing the carbon footprint and complying with climate regulations.

4. STANDARDS OF CONDUCT

The standards of conduct required of Staff are set out below. No exceptions to mandatory compliance with these standards are permitted and, in the event of non-compliance, the corresponding disciplinary regime shall apply.

In this regard, GDES:

- Requires compliance with applicable criminal law provisions and administrative legislation, as well as with any implementing provisions relating thereto, irrespective of their rank, together with compliance with and observance of our internal regulations, bearing in mind at all times the Code of Ethics and the other rules that develop it, such as this Policy and the Crime Prevention Management System Manual. Accordingly, GDES **expressly prohibits** any conduct that constitutes a breach of the regulations applicable to the conduct of its business activities, in accordance with the material scope of this Policy.
- Provides recurring training on general compliance guidelines and promotes ongoing communication and awareness-raising activities.
- Communicates to all Staff of the Organisation the limits applicable to their conduct in connection with the performance of their professional duties, including their dealings with public authorities and their staff, and provides them with the tools and training necessary to perform their work diligently, transparently, objectively and respectfully, and in compliance with applicable legislation and GDES's internal regulations.
- Informs all GDES Staff of the importance of avoiding conflicts of interest. Any affected member of GDES Staff must inform their immediate superior of any potential conflict of interest and refrain from taking decisions or acting in relation to the matter concerned.
- Has established an appropriate Internal Reporting System aligned with the legislation governing the protection of persons who report regulatory breaches and the fight against corruption. GDES Staff have both the right and the obligation to report in good faith any facts or indications of which they become aware concerning irregular conduct or criminal offences that may be taking place within the Organisation.

5. COMPLIANCE RESPONSIBILITIES

5.1. BOARD OF DIRECTORS

The Board of Directors is GDES's highest governing body, responsible for the governance and representation of the Organisation and ultimately responsible for establishing the Global Compliance Policy.

Accordingly, the Board of Directors is responsible for promoting the development, implementation and continuous improvement of this Policy as an appropriate means of preventing, identifying and managing legal risks that may materialise in the Organisation's activities.

Specifically, the Board of Directors is responsible for the following compliance functions:

- Promoting an appropriate compliance culture within GDES.
- Ensuring the implementation of procedures and guidelines that define the process for establishing the commitment to compliance, making decisions and implementing them.
- Providing the Ethics and Compliance Committee with adequate and sufficient financial, material and human resources to enable it to perform its duties effectively.
- Periodically assessing the effectiveness of the Compliance Policy and approving its amendment or updating where necessary and whenever, through any channel, it becomes aware of circumstances that require the Organisation's internal documents to be aligned with the relevant context, operational circumstances or compliance objectives established by the Organisation.

5.2. MANAGEMENT

GDES Management assists the Board of Directors in fulfilling the responsibilities assigned to it, specifically with regard to establishing a corporate compliance culture governed by the principle of zero tolerance towards any conduct involving irregular and/or unlawful acts.

In this regard, Management is responsible for:

- Ensuring that responsibility and authority for relevant functions are assigned and communicated at all levels of the Organisation.
- Identifying and taking action to manage potential or actual conflicts of interest where responsibility or authority for decision-making is delegated in areas involving criminal risks.
- Ensuring that the Organisation’s legal risks are addressed effectively.
- Complying with and ensuring compliance with this Policy, both internally and externally.
- Communicating internally the importance of effective legal compliance management consistent with the objectives and requirements of the Global Compliance Policy.
- Leading and supporting Staff in order to ensure compliance with the requirements and the effectiveness of this Policy.
- Promoting continuous improvement and supporting the various management roles in demonstrating leadership in the prevention and detection of legal risks within their respective areas of responsibility.
- Encouraging the use of procedures for reporting potentially criminal conduct that may affect the Organisation and its activities.
- Ensuring that no person within the Organisation is subjected to retaliation, discrimination or disciplinary action for using the Internal Reporting System in good faith or for refusing to participate in criminal conduct, even where this results in a loss of business for the Organisation.

5.3. ETHICS AND COMPLIANCE COMMITTEE

The GDES Ethics and Compliance Committee (hereinafter also referred to as the “ECC”) is the body entrusted with functions relating to the implementation and management of the actions carried out within the framework of the Compliance Policy, supervising compliance with the Policy and its effectiveness in the Organisation’s operations.

The Board of Directors has formally designated the ECC as a multidisciplinary collegial body that reports directly to GDES’s highest governing body on its activities. Accordingly, the Board of Directors has granted the ECC autonomous powers of initiative and control, as well as the greatest possible independence in the performance of its duties, so that it is free from any business constraints that could impair the performance of those duties.

In this regard, the ECC performs its duties autonomously, without requiring specific instructions to do so, pursuant to this Policy.

It is also authorised to have unrestricted access to both the Organisation's documents and any Staff it requires for the performance of its duties. All Staff are required to provide the ECC immediately with any documents and information it requests in the performance of its functions.

The independence of the Ethics and Compliance Committee ensures neutrality in decision-making. This independence is supported by its direct access to the Board of Directors and, therefore, by its separation from the management team and the managers responsible for operational management.

5.4. ALL STAFF

All Staff are responsible for understanding, complying with and applying the provisions of this Global Compliance Policy, acting in accordance with the compliance guidelines established by the Organisation and the conduct required of each of them (section 4 of this Policy).

They shall therefore:

- Know and adopt the responsibilities and functions related to their role within the Organisation. Similarly, those responsible at each level shall ensure that the Staff assigned to their departments, functions or projects comply with and observe, and ensure compliance with and observance of, the requirements of this Policy.
- Ensure compliance with the internal principles and guidelines established in relation to criminal compliance and anti-bribery.
- Immediately report to the ECC any action that could prevent or remedy the possible commission of an offence or potential offence of which they are aware.
- Attend any compliance training activities established in connection with their function or position within the Organisation.
- Immediately provide any information and documentation requested by the ECC in the performance of its duties.

In general, all Staff are responsible for ensuring compliance with the principles of this Policy and, in particular, for monitoring potentially unlawful conduct from a criminal-law perspective.

6. INTERNAL REPORTING SYSTEM

In order to ensure compliance with the provisions of this Policy, GDES has established an Internal Reporting System.

In this regard, any compliance-related report made by Staff, whether identified or anonymous, may be submitted through the channels provided for in the Reporting Channel Procedure.

Any report received through the GDES Reporting Channel shall be managed by the ECC, which has been designated as the Body Responsible for the System, in accordance with the terms set out in this Policy and the relevant procedure.

Staff may also contact the Ethics and Compliance Committee to raise any questions or observations relating to compliance.

In all cases, GDES shall ensure that the communication channels provide a secure means of communication, comply with applicable personal data protection legislation and safeguard the rights and confidentiality of reporting persons, persons concerned and other persons involved. Similarly, GDES shall ensure that no retaliation is taken against them when they use the communication channels in good faith.

7. NON-COMPLIANCE WITH THIS POLICY

All persons to whom this document applies are required to comply with its contents. If any non-compliance is identified, it may and must be reported to the Organisation through the Internal Reporting System.

Where an investigation confirms non-compliance with the provisions of these documents, such disciplinary measures (in the employment context) or contractual measures (in commercial relationships with Business Associates) as are considered proportionate to the risk or damage caused shall be adopted.

Any measures adopted in the employment context shall comply with applicable legislation, without thereby losing their firmness or proportionality to the seriousness of the circumstances giving rise to them. The workers' representatives shall be informed where appropriate.

8. AWARENESS AND DECLARATION OF ADHERENCE

This Policy shall be made available to all GDES Staff and to such Business Associates as are deemed appropriate.

Staff holding positions that are particularly exposed to criminal risks that could affect the legal entity (GDES) shall be required to submit an annual declaration of adherence to this Global Compliance Policy. Similarly, Business Associates presenting a risk level above low shall be required to confirm their adherence to the values set out in this document.