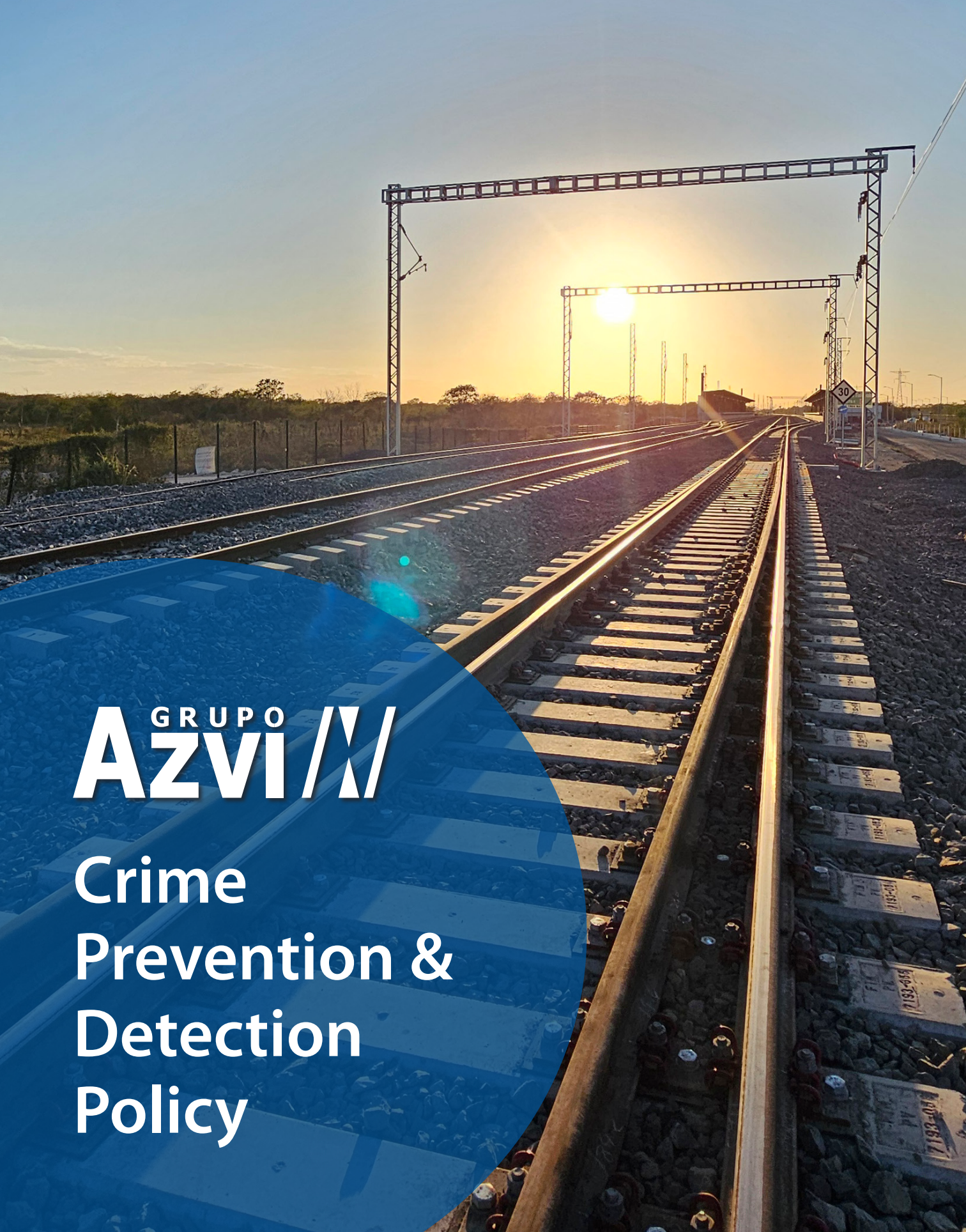




GRUPO
Azvi //

**Crime
Prevention &
Detection
Policy**

Crime Prevention & Detection Policy

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1.- GENERAL CONSIDERATIONS

From its very beginnings and throughout its entire track record, GRUPO AZVI has conducted its business in a highly ethical manner and considers regulatory compliance as one of the key factors that have enabled it to achieve its excellent reputation.

Promoting, fostering and maintaining this ethical conduct and a culture of regulatory compliance constitute one of the fundamental pillars of GRUPO AZVI's identity, which means that all activities and efforts aimed at avoiding and preventing acts that could be described as criminal must be necessarily made by all the people who comprise the Group, from the directors through senior and middle management to the employees in general.

This culture of compliance and ethical conduct must be framed within the specific legal context of the countries in which GRUPO AZVI operates, where an increasing number of legal systems recognize the criminal liability of legal entities. As a result of this recognition, what were once voluntary commitments to compliance and ethical conduct have now become essential requirements for ensuring GRUPO AZVI's protection against criminal risks arising from potential offences committed by individuals within the organisation.

GRUPO AZVI's Crime Prevention and Detection Management System - of which this Policy constitutes the backbone - has been designed and implemented with this goal in mind. The entire organisation (directors, managers and employees) and the natural and legal persons with which GRUPO AZVI is related in the course of its operations must perform their activities within the guidelines set forth in this Crime Prevention and Detection Policy.

The Crime Prevention and Detection Policy expresses the unequivocal will of GRUPO AZVI to detect, report, prevent and reveal all undue, illegal or negligent conduct and activity in general on the basis of the principles and criteria of action set forth herein, without prejudice to specific developments of the same in the documents that compose the Crime Prevention and Detection Management System.

Any member of GRUPO AZVI who infringes the principles of this Crime Prevention and Detection Policy shall be liable to prosecution under the entire range of punitive measures provided for by the Spanish criminal code such as fines or imprisonment, disqualification and claims for loss and damage, in addition to the appropriate internal disciplinary measures (as required, including disciplinary dismissal).

Members of GRUPO AZVI who disobey the rules and principles set forth in this Policy and in the other regulatory documents of the Crime Prevention and Detection Management System may, under no circumstances whatsoever, claim to have acted in favour of the interests of the companies of GRUPO AZVI for which they provide services, since any infringement of the internal or external rules and regulations is detrimental to GRUPO AZVI and any such claim shall be rejected out of hand. There is no higher interest than respect for the applicable regulations and the values and principles that GRUPO AZVI has adopted and which are embodied in the Crime Prevention and Detection Management System.

2.- OBJETO

The purpose of this Crime Prevention and Detection Policy is to inform all GRUPO AZVI's directors, managers and employees and related third parties of the Group's firm opposition to the commission of improper, illegal or negligent actions and that the Group is determined to combat and prevent all conduct contrary to the applicable regulations and to the principles and values that GRUPO AZVI has adopted.

Therefore, this Policy is an expression of the firm commitment of GRUPO AZVI to detect, prevent and condemn illegal acts and conduct, to implement and maintain effective mechanisms for communication, training and awareness of all directors, managers and employees in this area to develop a business culture of regulatory compliance, ethics and honesty.

3.- AREA OF APPLICATION. BASIC TECHNICAL RULES

This Policy applies to all directors, managers and employees of GRUPO AZVI. All members of the organisation must be familiar with the Crime Prevention and Detection Policy and Management System and comply with their content regardless of the position they hold in the organisation.

This Policy is also applicable to all companies that form part of GRUPO AZVI at any time. Additionally, the activities where crimes may be committed are those related to the construction, concession, transport and railway maintenance business lines, together with the central corporate services, all of which are specifically detailed in the Crime Prevention and Detection Manual.

This Crime Prevention and Detection Policy is based on and responds to the requirements set forth in the following regulations:

- UNE-EN ISO 19601:2025, "Management System for Criminal Compliance. Requirements with guidance for use".
- UNE-EN ISO 37001:2025, "Anti-bribery Management System. Requirements with guidance for use".

4.- MISSION, VISION AND CORPORATE VALUES

The corporate culture of GRUPO AZVI companies is centred on meeting stakeholder expectations through dynamic and efficient organisation and a commitment to continuous improvement. As a socially responsible entity, the Group integrates regulatory economic, social and environmental criteria and measures for the prevention and detection of criminal offences into the management of its operations to achieve sustainable development.

Mission

A company's mission should answer fundamental questions such as its purpose or *raison d'être*—why it exists as an organisation.

Since its founding, Grupo Azvi has created value by developing infrastructure that enhances people's lives.

Grupo Azvi's mission is: **to create ways to connect people and places.**

Vision

Where is Grupo Azvi headed? What does it aspire to be? What does it seek to achieve? These are the questions that define the company's vision.

To develop and manage profitable projects which integrate technology, sustainability and safety. This has been our path since the beginning, and it is the direction we will continue to pursue to achieve success.

Corporate values

Commitment. We are committed to fulfilling goals with integrity and responsibility.

Excellence. We maximise our performance to achieve the best results.

Teamwork. We combine skills with professionalism and ethics to build trust.

5.- CRIME CATALOGUE

The criminal categories set forth in the "General Risk Assessment of the Crime Prevention and Detection Management System" GAZ.ER.06 are those to which it is considered that the companies of the GRUPO AZVI are exposed in accordance with the applicable criminal law (the "GRUPO AZVI Crime Catalogue"), on the basis of the risk analysis and assessment performed by the GRUPO AZVI. Since it is based on an assessment that takes criteria of probability and severity into account on the basis of the activities in which the companies of the GRUPO AZVI are currently engaged, this list does not pretend to be exhaustive or closed. The full list of acts for which a legal person may be criminally liable is set forth in the relevant national criminal code.

All Subject Persons are therefore required to know the applicable legislation of the country concerned, and to refrain from performing acts that infringe the same regardless of whether they are listed in the GRUPO AZVI Crime Catalogue or not.

Legal entities may be held liable not only for actions or omissions committed in the country where their registered office is located, but also, under certain circumstances, for conduct occurring in other countries. This requires all members of GRUPO AZVI to remain vigilant to potentially criminal conduct under the laws of each country, even when such conduct takes place abroad in relation to the country of their registered office.

The criminal liability of the legal person does not alter or modify the criminal liability of the natural person: both responsibilities may coincide in the same person. Consequently, a natural person who is the material perpetrator of the crime shall be exposed to the associated criminal liability under the applicable national criminal code without limitation.

6.- PRINCIPLES OF ACTION

The following principles of action inspire GRUPO AZVI's Crime Prevention and Detection Management System:

(i) GRUPO AZVI will not tolerate, permit or engage in any kind of criminal activity in general and specifically in corruption, extortion or bribery when performing its business activity in either the public or in the private sector.

(ii) GRUPO AZVI defends and fosters a preventive culture based on the principle of “**zero tolerance**” of business-related corruption in all its forms and commission of other criminal and fraudulent acts and situations, and on the application of ethical principles and on the responsible and unimpeachable conduct of all the Group's professionals regardless of their hierarchical level.

This principle of “zero tolerance” of criminal acts is absolute and takes priority over any kind of actual or potential direct or indirect economic or other benefit for GRUPO AZVI or for its professionals on the basis of a criminal act, illegal business or transaction or conduct contrary to the ethical principles set forth in the Code of Ethics.

(iii) The relations between GRUPO AZVI's professionals and the public administrations, authorities, officials and other persons who participate in the exercise of the public function, including political parties and similar entities, shall be governed at all times by the principles of **cooperation, propriety, transparency and honesty**. The companies of GRUPO AZVI have specific procedures to prevent any act that may be considered to constitute corruption, bribery or any other criminal offence, and their application is supervised by the Compliance Committee, its support bodies and the governing bodies of the companies that form part of the Group.

(iv) GRUPO AZVI fosters the participation of its professionals in suitable **training** programmes, both face-to-face and on-line or any other appropriate method, at sufficient intervals to ensure that their knowledge in this field is suitably updated. In particular, the professionals of GRUPO AZVI shall be trained in the Crime Prevention and Detection Management System to prevent, detect and report any connotations of criminal acts, fraud, corruption or bribery.

(v) GRUPO AZVI fosters an environment of **transparency** and maintains adequate internal channels to facilitate notification of potential irregularities and which enable the Group's stakeholders to report, under the appropriate conditions, conduct that may entail an infringement or commission by a GRUPO AZVI professional of illegal acts or conduct that contravenes the rules of action of the Code of Ethics.

(vi) GRUPO AZVI undertakes to refrain from adopting any form of direct or indirect retaliation against persons who report the commission of irregular conduct or infringements, including breach of the rules of action of the Code of Ethics, by reporting the same through the dedicated Ethics Channel or by any other means, unless they have acted in bad faith.

Implementation of these principles, the essential basis of which is set forth in this Crime Prevention and Detection Policy, is the responsibility of GRUPO AZVI's Crime Prevention and Detection Management System, which is aimed at preventing, detecting and managing the criminal risks by integrating said principles into the business processes and measuring their effectiveness to ensure **continuous improvement**.

7.- ORGANIZATION

GRUPO AZVI has set up a Compliance Committee to which criminal prevention functions have been assigned and which is responsible for putting this Policy into effect by implementing the measures provided for in GRUPO AZVI's Crime Prevention and Detection Management System that supports it. The Compliance Committee is conceived as a collegiate body made up of managers and directors of the most important departments and areas with respect to the activity of GRUPO AZVI.

It has the following functions:

- To foster and continuously monitor the implementation and effectiveness of the Crime Prevention and Detection Management System in all areas of the organisations.
- Provide ongoing training and support to Subject Persons, ensuring that all relevant members receive regular instruction.
- Incorporate criminal compliance responsibilities into the job descriptions and performance management processes of Subject Persons.
- To implement a crime prevention and detection information and documentation system.
- Establish and implement processes to manage information, communications, complaints, comments, reports, and other matters related to the Management System. In particular, oversee the GRUPO AZVI Ethics Channel through the DCN , who is responsible for managing this channel.
- To set up performance indicators for the prevention and detection of criminal acts to identify the need for corrective actions and measure GRUPO AZVI'S performance in this area.
- Analyse the performance of the Management System to identify any need for corrective action.
- Identify and manage criminal risks, including those associated with business partners of GRUPO AZVI.
- Ensure that the Criminal Offence Prevention and Detection Management System is reviewed periodically, in accordance with its provisions.
- Ensure that Subject Persons have access to the resources provided by the Criminal Offence Prevention and Detection Management System.
- Report the results of the Criminal Offence Prevention and Detection Management System

to the Board of Directors of Grupo de Empresas Azvi, S.L., through the Audit and Control Committee.

- Contribute to the identification of criminal regulatory compliance obligations, with the necessary resources, and assist in translating these obligations into practical policies, procedures, and processes within the Management System.
- Collaborate to ensure that criminal regulatory compliance obligations are fully integrated into GRUPO AZVI's existing policies, procedures, and processes.
- Ensure access to appropriate professional advice for the adoption, implementation, maintenance, and continuous improvement of the Crime Prevention and Detection Management System.
- Provide objective guidance to Subject Persons and GRUPO AZVI companies on matters of regulatory compliance.

The Compliance Committee is ultimately responsible for the supervision, monitoring and control of the external and internal crime prevention and detection obligations in the organisation. It has, as collegiate body, sufficient resources and personnel with the appropriate skills, status, authority and independence to fulfil these tasks.

The Compliance Committee has direct, immediate access to the Board of Directors when the former needs to notify suspicious acts or conduct or matters related to the goals of prevention and detection of criminal acts and therefore, of the Crime Prevention and Detection Policy and the Crime Prevention and Detection Management System, and to report any information and proposal that it deems appropriate.

The Compliance Committee occupies a position in the organisation that empowers it to request and receive the full collaboration of the other bodies of the same.

The Regulatory Compliance Department is responsible to the Compliance Committee which technically supports the former in the maintenance, supervision and control of application of the Crime Prevention and Detection Management System.

8.- 8 COMMUNICATION OF SUSPICIOUS ACTS OR CONDUCT

All GRUPO AZVI's directors, managers and employees have the duty to report on individual and group conduct or activities in the context of their functions that may entail infringement of the content of this document or the other documents of the Crime Prevention and Detection Management System, regardless of whether such conduct has been ordered or requested by a superior.

GRUPO AZVI has several internal reporting and communication mechanisms, as well as an easily accessible Ethics Channel. Any queries, observations and/or reports by employees regarding criminal prevention may be notified through these channels.

