



# COMPLIANCE MANAGEMENT SYSTEM (CMS)

## Compliance Policy

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| <b>PREPARED BY</b>   |                                |            |
| Adaptalia Group      | External consulting and advice | 19/12/2024 |
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| <b>VERSION</b>       |                                |            |
|                      |                                | V. 02      |
| <b>CODE</b>          |                                |            |
|                      |                                | PO – 01    |



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## 1. DEFINITIONS

**Ethical Channel:** channel through which both the organisation's professionals and other third parties who are related to it may report suspicions of contrary or irregular conduct, non-aligned or that imply a violation, infringement or non-compliance with current legislation, the Code of Ethics or the internal regulations of the organisation.

**Organization: GRUPO DIGGIA**

**Professionals:** are all the members of the Organisation, from the General Management and the Administrative Body, to the workers, including middle management and management bodies.

**Stakeholders:** Also known as "interested parties", *stakeholders* are all those people or organizations that constitute the public of interest for the Organization, that is, that are related to the activities and decisions of the Organization, such as workers, management personnel, owners, shareholders, customers, suppliers, creditors, competitors, banks and financial institutions, media, Government, Public Bodies and Administrations, NGOs, trade unions, collaborators, *partners*, business partners, etc. Following the terminology of the UNE/EN/ISO Standards, are the people or organisations, external or internal, that may affect, be affected or perceived as affected by a decision or activity of the organisation.

## 2. OBJECT

Through this Compliance Policy, both the Management Body and the General Management of the Organization ratify their firm commitment to compliance with the regulations that apply to them, as well as with the values and ethical standards of the organization and define, to this end, their framework of compliance principles.

The purpose of this Policy is to establish the bases of action for the identification and management of risks that affect the Organization, in order to prevent the commission of crimes within it. The Compliance Policy is aligned with the culture of compliance and respect for the rules of the Organization, as well as with the principles and values that it defends and promotes; among others: integrity, transparency, equal treatment and respect for others.

As a high-level standard, this Policy enables the development of specific compliance policies that develop and expand its content.

## 3. SCOPE OF APPLICATION

This standard is applicable and mandatory for all professionals of the Organization, regardless of:

- Your geographic location.
- The functions performed.
- The role or hierarchical position held within the organization.

Specifically, this Policy applies to the following group companies<sup>1</sup>:

- DIGGIA SOLUTIONS S.L.
- GAMMA SOLUTIONS S.L.
- SFERAONE SOLUTIONS & SERVICES S.L.
- WENEA MOBILE ENERGY S.L.
- SILENCE BLEU S.L.
- GAMMA SOLUTIONS HEALTH S.L.
- NORDIAN SOLUTIONS S.L.

In this way, the Organisation's professionals must express their commitment to comply with this document, for which it is mandatory that all the Organisation's professionals sign the Accession Document (***ANNEX I – Commitment and receipt of the Compliance Policy***) annually and, in any case, each time there is a modification or update of its contents.

## 4. CONTENT OF THE POLICY

Through this Compliance Policy, the Organization seeks to align the principles and values contained in its Compliance Management System (QMS) with the behaviors and responsibilities of its professionals and collaborators. To this end, together with this policy, other additional policies, procedures and, in general, organisational and management measures have been drawn up that will make up the QMS.

The designated Compliance Committee shall ensure proper compliance with this and other policies developed as part of the QMS, taking into account the specificities of each jurisdiction. Likewise, the Compliance Committee is responsible for controlling and supervising the proper functioning of the QMS.

Notwithstanding the foregoing, the responsibility for complying with the ethical standards and principles of the Organization corresponds to the entire organization and, therefore, to its governing bodies and all its professionals.

All the members that make up the Organization hold a series of responsibilities within the general framework of the QMS, which are detailed below:

### 4.1. Responsibility of the Administrative Body

In relation to this Compliance Policy, the obligations of the Organization's Administrative Body are :

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<sup>1</sup> Group companies located in the UK are also included

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- Promote an appropriate and effective compliance culture in the company, as well as promote an ethical culture within the organization.
- Formally approve the QMS, including the Regulatory Compliance Manual, the Anti-Corruption Policy, the Compliance Policy, the Code of Ethics, the Regulations of the Compliance Function and other measures, policies and protocols that may be necessary, as well as the modifications or updates that are necessary to maintain its validity and effectiveness.
- To provide the Compliance Function with all the human, technical and economic resources necessary for the proper performance of the function.
- To grant the Compliance Function the independence and autonomy necessary for the performance of its functions and for the achievement of its objectives, also allowing it to participate in the decision-making processes related to the compliance management system.
- Periodically review the evolution of the system and its effectiveness, as well as the necessary improvements to be undertaken.
- Receive periodic information on the operation and incidents of the compliance management system.

## 4.2. Responsibility of the Directorate-General

With regard to this Policy, the obligations of the members of the General Management are:

- To establish, defend and promote as one of the fundamental values of the organization, that the actions of its members are always in accordance with the legal system, in general, and that of a criminal nature, in particular, promoting an adequate culture of compliance, complying with and enforcing the will expressed by the organization.
- Properly identify the compliance risks faced by the organization.
- Collaborate with the Compliance Function to ensure the establishment of mechanisms to implement the organizational will, expressed in the QMS and development policies through the correct adoption, implementation and continuous improvement of the management system.
- Ensure that people in their teams are aware of their compliance obligations and receive regular training on them.

## 4.3. Responsibility of all professionals/collaborators of the Organization

- Carry out the professional activity in an integral manner and with total honour and with the utmost respect for current legislation, ethical principles, this compliance policy and others that are dictated within the framework of the organisation's management system.
- Cooperate and get involved in tasks related to fulfilling the obligations of the QMS.
- To report, through the channels established for this purpose, any conduct that involves or may pose a risk of non-compliance with this and other policies that make up the QMS.

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- Attend QMS training sessions and raise any questions they may have regarding this Policy and compliance obligations.
- Make suggestions or proposals that may help improve the QMS.
- To facilitate the development and execution of the tasks of the Compliance Function and, specifically, to provide any information and documentation that is requested.

## 5. PRINCIPLES OF GOOD CORPORATE GOVERNANCE AND OBLIGATIONS

The concept of Good Corporate Governance (hereinafter, BGC) involves a governance system based on high standards of transparency, professionalism and efficiency, which generate confidence in the market and raise, in the long term, the value and competitiveness of the organization. It is also a transparent and professional way of relating to stakeholders.

The BGC aims to shield the interests of stakeholders from ethical conflicts that may jeopardize the long-term sustainability and short-term profitability of the organization.

In this regard, the Organization has formally agreed, through its Board of Directors, to the will to implement a Compliance Management System and, as a sign of the transfer of this will, it has approved a Code of Ethics that includes the ethical principles of the entity, has implemented an Ethics Channel, has appointed a supervisory and control body for the operation and compliance with the regulatory compliance model (Compliance Committee), with the means, financial resources and the necessary autonomy and independence for its proper functioning and has approved a Disciplinary Regime.

Any person who is part of the Organization assumes the obligation to report possible risks and non-compliances to the body in charge of monitoring the operation and observance of the Compliance Management System, as well as to transfer the aforementioned obligation to the staff and collaborators in their charge.

The Organization undertakes to make its Code of Ethics known to interested parties, which will be mandatory for all the people who make up the entity.

## 6. TRAINING, AWARENESS AND SENSITIZATION

The principles and rules set out in this regulation will be included in the contents of the training plans carried out within the organisation.

These actions will have the purpose of training, raising awareness and sensitizing professionals, with the aim of promoting internally a culture of respect for current legislation, the Code of Ethics and the internal regulations of the Organization.

Ultimately, this will have a very positive impact on the internal functioning of the organization itself, on the correct development of processes, on the improvement of competitiveness, on the increase of transparency and, especially, on the maintenance, consolidation and strengthening of the corporate image, brand and reputation, guaranteeing the trust of professionals, suppliers, customers and other *stakeholders*.

In addition to the above-mentioned training activities, the Organization may undertake other training, awareness-raising and sensitization actions, such as publications on the Web, on the Intranet, issuance of internal communications, incorporation on the notice board, etc.

## **7. DUE DILIGENCE ON NEW PROFESSIONALS**

In application of this policy, the Organization undertakes to inform new professionals who join the organization of their existence and functions, its content and the obligation to comply with it.

## **8. APPROVAL**

This regulation is approved by the Board of Directors of **DIGGIA SOLUTIONS S.L.** (parent company **GRUPO DIGGIA**).

## **9. COMMUNICATION AND DISSEMINATION**

Without prejudice to the above provisions for newly incorporated Professionals, this regulation will be communicated and disseminated annually to the Organization's Professionals, through its digital or physical distribution (sending by email, issuing internal communications, incorporation on the notice board, etc.).

## **10. ENTRY INTO FORCE AND VALIDITY**

This regulation enters into force and is in force from the day following its communication and dissemination to the Organisation's Professionals, in accordance with the provisions of the previous section.

## **11. COMMUNICATION OF DOUBTS AND NON-COMPLIANCE**

The Organisation's professionals must report any violation, infraction or non-compliance with this regulation through the Ethics Channel (<https://centinela.lefebvre.es/public/concept/1783828?access=9w4nX%2fTuO7zVcbxexNFdoXjcdfWOp%2fBK%2biJVMc69kd0%3d>), which will lead to the initiation of an internal investigation file.

Likewise, the Organisation's Professionals may also make use of this Channel to raise any type of doubt or question relating to the application or content of this standard.

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## 12. VERSION CONTROL

| VERSION | DATE       | DESCRIPTION OF THE CHANGE   |
|---------|------------|---|
| V. 01   | 05/03/2024 | Issuance of the document  |
| V. 02   | 19/12/2024 | Removal of the company GAMMA GLOVES S.L. from section "3. SCOPE OF APPLICATION" |



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## ANNEX I. COMMITMENT AND RECEIPT OF THE COMPLIANCE POLICY

In \_\_\_\_\_, \_\_\_\_\_

I, \_\_\_\_\_, with DNI \_\_\_\_\_, by signing this document DECLARE:

- That the Organization has delivered the Compliance Policy to me, through the following communication channel: \_\_\_\_\_.
- That I accept its content and undertake to comply and act at all times in accordance with this stipulation, being aware of the responsibilities, legal consequences and applicable Disciplinary Regime that may arise from non-compliance.

Signature:

\_\_\_\_\_