

Anti- Fraud and Anti- Bribery Policy

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1.- Introduction

Inspired by the objective of preventing, detecting and correcting facts or conduct that may be related to fraud, bribery or corruption, at GRUPO DIAL we have approved this Anti-Fraud Policy as an active measure to combat these practices, which are wholly contrary to our business ethics and Code of Conduct.

Fraud, corruption and bribery can affect organisations and business entities, placing at risk not only their reputation but also their assets and operations. In the context of our organisation's activities, we are exposed to the existence of these practices, which are prohibited under this document, and we adopt a zero-tolerance approach to such practices.

Accordingly, within the scope of application, there is an obligation to bring to the organisation's attention any indication or suspicion that may be related to fraud, corruption or bribery, as defined below.

2.- Compliance Culture

This Anti-Fraud Policy is aligned with our Code of Conduct and GRUPO DIAL's Compliance culture. Through the principles established herein, we undertake to minimise all acts that could lead to bribery, corruption or fraud; we therefore actively promote a culture of combating such practices through the various detection, prevention and corrective measures implemented in our organisation.

At GRUPO DIAL, we will always give a prominent role to the Compliance Culture, promoting and highlighting its value in the company's activities, both as a compliance objective and as a project for the future and continuity.

To this end, and with a firm commitment to preventing, detecting and correcting conduct prohibited by this policy, GRUPO DIAL's Senior Management will promote the proper application of the anti-fraud measures set out herein.

3.- Scope and Application

This policy applies to all GRUPO DIAL personnel, regardless of hierarchical level or area of activity, as well as to all persons carrying out their professional activity in any of the companies that make up the group, regardless of the responsibilities they assume therein.

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The principles and obligations established in this policy are mandatory for all partners, suppliers, customers and other third parties with whom we have a relationship by reason of our activity. Before any relationship begins, we will inform them of the provisions of this Code of Conduct and the Policy of our Integrated Management System.

The activities to which this policy applies are those carried out by each company in the group:

- DIAL EQUIPAMIENTO, S.L.:
 - Purchase, refurbishment, sale and rental of all types of machinery.
- DIAL INGENIERÍA Y CONSTRUCCIONES S.L.:
 - Contracting, supervision and execution of works.
- DIAL SOLAR RENEWABLES, S.L.:
 - Construction of residential buildings and execution of works related to renewable energy.

The establishment of this policy in relation to Compliance infringements, specifically those related to corrupt or fraudulent practices that could be committed by our company, requires a demonstrable and ongoing commitment by the Governing Body and Senior Management, embodied in this common standard of conduct applicable to all persons who form part of the GRUPO DIAL team.

For this reason, GRUPO DIAL, maintaining a zero-tolerance approach to criminal and Compliance risks, has implemented a Compliance System in order to promote and guarantee good faith and observance of all requirements necessary to comply with applicable law and thus prevent offences and regulatory breaches by the company in the course of its activities.

4.- Definitions

Fraud means any conduct intended deliberately to involve falsehood or concealment in relation to facts or events for the purpose of obtaining a benefit, gaining an advantage in a particular way, avoiding compliance with an applicable legal obligation, or inducing a natural or legal person to do or refrain from doing something, all to that person's direct detriment or prejudice.

Corrupt practices or corruption may be defined as the act of offering, giving, receiving or requesting, directly or indirectly, any advantage in order to improperly influence the actions of another person. This includes, for example, any conduct or agreement of this nature between two or more tenderers or contractors.

Bribery may be defined as any offer, promise, giving, acceptance or request of an undue advantage, reward or favour of any value, directly or indirectly, so that a person acts in a certain way or refrains from acting, in breach of their obligations in the performance of their duties.

One of the scenarios that may give rise to practices related to bribery or fraud is the acceptance or offering of gifts that fall, or may fall, outside acceptable customs. The giving or receiving of gifts or any form of hospitality may, in certain contexts, be considered an attempt to improperly influence a commercial, administrative or other decision. It is therefore necessary to establish guidelines regarding prohibited gifts that may be related to fraudulent practices.

Examples of fraud that may affect GRUPO DIAL include:

- Theft, misappropriation or abusive use of the organisation's assets for personal benefit or the benefit of a third party.
- Liabilities recorded in the accounting records as payments to suppliers without any documentary justification.
- Forgery or alteration of cheques, bank drafts or other financial documents with a view to misappropriating the organisation's funds.
- Falsification of accounting entries and/or making false statements with a view to:
 - a) Obtaining a personal benefit or a benefit for a third party, for example reimbursement of medical expenses, travel expenses or allowances, sick leave or other leave.
 - b) Misrepresenting facts regarding performance or execution.

Examples of corruption:

- Offering, giving, requesting or accepting an undue advantage or reward that may influence measures taken by the organisation, its employees, managers and members of the organisation's Board of Directors, with the aim of securing the performance of a specific activity, for example public procurement in certain tender procedures in which the organisation participates, by attempting to influence persons with decision-making power therein.

- Abuse, misappropriation or improper reassignment of passwords for financial transactions, authorisations and approvals with a view to misappropriating the organisation's funds.

As an example of bribery:

- Promising a sum of money to the person responsible for passwords authorising the entity's monetary transactions, with the aim of enabling unauthorised transactions.

As examples of prohibited gifts:

- Those exceeding a symbolic or promotional value (for example, items exceeding EUR 100, either individually or collectively among several gifts offered or received within a one-year period by the same person or company).
- Gifts that create the perception that preferential treatment is being sought, attempt to influence a particular decision, seek favourable treatment or a business advantage, or create conflicts of interest.
- Gifts given in cash or cash equivalents (gift cards, cheques, cryptocurrencies, etc.).

5.- Measures

I- Preventive

- Establishment of a Code of Conduct ensuring good governance and ethical behaviour by all persons at all hierarchical levels of GRUPO DIAL, as well as customers, external collaborators, contractors, suppliers of goods and services, related entities and other interested parties.
- Prohibition on issuing bearer cheques to any person who is part of or has dealings with the organisation.
- Prohibition on issuing the entity's means of payment to unauthorised persons. Credit/debit cards are assigned ad hoc to specific individuals.
- Preparation of payment control procedures.
- Implementation of an Internal Reporting System that allows the reporting of practices, acts or omissions that are not permitted or are contrary to the legal system.
- Establishment of a procedure for periodic review of this policy so that it is kept continuously up to date with new scenarios related to fraud, bribery or corruption.
- Establishment of supplier selection and approval procedures.
- Establishment of selection procedures.

II- Detective

Preparation of a list of red- flag indicators as a detection measure against fraud, corruption and bribery.

III- Corrective

- Notification, as promptly as possible, to both interested entities and the bodies involved of the detection of any fraud or well-founded suspicion thereof. Interested entities shall include the National Anti- Fraud Coordination Service (SNCA), the European Anti- Fraud Office (OLAF), the Public Prosecutor s Office and the competent courts.
- Adoption of the necessary actions aimed at reducing the consequences of both detected facts and cases involving mere suspicion.
- Adoption of disciplinary measures where conduct prohibited by this Policy is detected, through application of the disciplinary regime of the applicable Collective Bargaining Agreement and, where appropriate, the necessary legal actions against the responsible persons and/or related entities.
- Immediate suspension of projects or procedures in which possible fraud is involved and, following the appropriate notification to the authorities, review of all projects, subprojects or lines of action that may have been exposed to it.

6. Fraud Indicators

As part of this policy, a system of red- flag indicators is included, setting out a series of scenarios that may point to situations that could be related to fraud, with the aim of enabling the organisation to detect possible prohibited conduct contrary both to this document and to the Code of Conduct.

In this way, indications that may reveal facts related to fraud, corruption and bribery can be identified.

A list of situations that may constitute indications is set out below. If a scenario included in the list, or similar conduct, materialises, the competent personnel shall be duly informed so that its occurrence can be verified, the necessary internal investigations carried out and, where appropriate, the necessary corrective measures taken, including notification to the competent Authorities. The list below is not an exhaustive or closed enumeration of indicators; rather, these are indications that GRUPO DIAL personnel must report and that may serve as alerts for detecting prohibited conduct.

The scope of the alert or red- flag system extends to the scope of application relating to the activities of GRUPO DIAL and all its companies, so that anyone who has indications of the existence of fraud, corruption and/or bribery must report it immediately using the Reporting System made available to all interested parties. The report must provide all available information, including any considerations that may be relevant and any related documentation. For this purpose, the Reporting System through which breaches of this policy, the Code of Ethics or any prohibited conduct may be reported consists of 3 different channels:

- By post (allows anonymity): Rua Marisquiera, 10, Culleredo, A Coruña.
- In person. By informing either of the two designated persons, for which a meeting record will be drawn up to ensure traceability and integrity of the information provided.
- Email: cumplimiento@grupodial.es
- Through our website www.grupodial.es

Once the report has been made to the responsible persons, the reporting person must:

- Refrain from taking any action related to the reported facts, so as not to influence them, until they have been verified.
- Follow the instructions of the persons responsible for the Internal Reporting System.
- Keep the report confidential.

For reporting purposes, all interested parties included within the scope of application set out above are reminded that the Internal Information System is available to them, through which they may report any indications they have, anonymously if they so choose.

7. Catalogue of Indicators.

Within the framework of this document and the organisation s efforts to combat this type of conduct, different applicable scenarios and different indicators of fraud, corruption and bribery are listed below:

INDICATOR NUMBER	INDICATIONS
I 1	Avoidance of established supplier contracting procedures (failure to carry out comparisons, etc.) or failure to comply with the financial control procedure.
I 3	Lack of independence of the Compliance Officer.
I 4	Ambiguous contractual conditions regarding payment methods.
I 5	Acceptance of payments made through prohibited payment methods.
I 7	Transactions inconsistent with the company's normal activity.
I 8	Laxity in complying with applicable regulations.
I 9	Lack of transparency in internal procedures.
I 10	Payment of excessive allowances or allowances unrelated to the activity.
I 11	Excessive control. Unwillingness to share responsibilities.
I 12	Lack of justification for the purpose of the project.
I 13	Allocation of aid and/or subsidies to purposes other than those for which they were granted.
I 14	Repeated awards by the same Public Administration.
I 15	Absence of a contract with the Administration, as well as missing documentation (incomplete, insufficient or inaccurate).
I 16	Sudden gifts, donations or hospitality between personnel and members of the Administration that do not comply with the policy.
I 17	Unexplained favouritism towards an employee.
I 18	Participation in procedures by shell companies that do not meet legal requirements or simulate transactions.

INDICATOR NUMBER	INDICATIONS
I 19	An employee has worked for a bidding company.
I 20	Applications are accepted in breach of procedures or deadlines.
I 21	An employee benefits from unexplained or unusual favouritism.
I 22	Existence of a family relationship between a person in the company with influence or decision-making capacity and a person belonging to a Public Administration.
I 23	There are no receipts for the invoiced goods or services.
I 24	The order for the invoiced goods or services is doubtful or does not exist.
I 25	Prices, amounts, item descriptions or conditions are excessive or do not match the subject matter of the contract, purchase order, receipt record, inventory or usage records.
I 26	There are multiple invoices with the same amount, the same invoice number, the same date, etc.
I 27	Payments and/or collections are made in cash.
I 28	Payments and/or collections are made to companies registered in tax havens.
I 29	The same service is paid to multiple suppliers.
I 30	Unauthorised charges are made to unrelated projects.
I 31	Offering or acceptance of gifts exceeding a symbolic or promotional value.
I 32	Offering a gift with the intention of obtaining favourable treatment or a business advantage.

8. Reporting and Management Procedure

As already stated in this document, for reporting indications or conduct corresponding to the indications set out herein, or any indication or conduct that may be irregular, the internal reporting system implemented at GRUPO DIAL is made available. For this purpose, the reporting system provides appropriate protection to the reporting person, allowing a report to be submitted anonymously and its processing and management status to be tracked.

Once the report has been received by the system, the procedure to be applied will be that established in the reporting system policies, which in all cases shall guarantee the confidentiality of the reporting person where the decision is made to report anonymously, as well as protection from retaliation, any form of discrimination or disciplinary sanction, provided the report is made in good faith, in accordance with applicable regulations.

9. Disciplinary Regime

We do not tolerate the conduct described in this policy or in our Code of Conduct and under no circumstances will we accept breaches thereof, even in cases of minor significance.

Compliance with this Anti-Fraud and Anti-Bribery Policy is mandatory for everyone who forms part of the GRUPO DIAL team, and failure to comply will result in application of the disciplinary regime established in the relevant Collective Bargaining Agreement, as well as, where applicable, liability and/or sanctions arising from applicable legislation.

With regard to our Business Partners, failure to comply with this Code will result in termination of the contract entered into with any company forming part of GRUPO DIAL.

A Coruña, 3 June 2025