

Code of Conduct

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SCOPE

This Code applies to all GRUPO DIAL personnel, as well as to all persons carrying out their professional activity at GRUPO DIAL, regardless of the responsibilities they assume therein. Consequently, it applies to all persons providing services to the different companies in the group, led by its parent company DIAL&PARTNERS, S.L., DIAL EQUIPAMIENTO, S.L., DIAL INGENIERÍA Y CONSTRUCCIONES, S.L., DIAL SOLAR RENEWABLES, S.L. and CIECA, S.L.

It also applies to its Business Partners or Suppliers, defined as any external party with which a business relationship exists or is proposed, including but not limited to customers, consumers, business alliances, business alliance partners, consortium members, external suppliers, contractors, consultants, subcontractors, suppliers, vendors, distributors, advisers, representatives, intermediaries and investors.

All of the above is intended to establish the ethical guidelines governing the actions of any person who interacts with GRUPO DIAL.

SCOPE OF APPLICATION

With regard to legal entities, Organic Law 10/1995 of 23 November, on the Criminal Code, was amended by Organic Law 5/2010 and subsequently by Organic Law 1/2015 of 30 March, setting out the requirements for management and control systems that enable a legal entity to demonstrate due diligence in criminal prevention and detection and, consequently, to be exempted from criminal liability .

In companies of even minimal complexity, offences may be committed for their benefit, especially offences related to their economic activity.

For this reason, GRUPO DIAL has implemented this Code of Conduct in order to promote and guarantee the values that must govern the conduct of all persons who interact with the company, good faith and compliance with all requirements necessary to comply with applicable law and thereby prevent offences from being committed by the company in the course of its activities.

COMPLIANCE CULTURE

The establishment of a Code of Conduct in relation to offences that could be committed by the company requires a demonstrable and ongoing commitment by the Governing Body and Senior Management, embodied in this common standard of conduct applicable to everyone who forms part of the GRUPO DIAL team.

It is important to give a prominent role to the Criminal Compliance Culture, promoting its development and highlighting its value in the company's activity, so that persons associated with GRUPO DIAL are made aware of our ethical culture.

Our suppliers, subcontractors, business partners and personnel, at all levels, must always act ethically, in line with honesty and integrity in their interactions with people both inside and outside the company, and in any country in which they operate. GRUPO DIAL does not permit any form of corruption, bribery or money laundering arising from illegal or unlawful activities, and requires operators with whom the company deals to comply with these rules in all areas in which they operate, carrying out due diligence that establishes mechanisms to combat all forms of corruption, extortion, price fixing, anti-competitive practices, embezzlement, forgery, bribery, money laundering, terrorist financing, illegal financing of political parties, influence peddling, among others, and to avoid links with sanctioned countries and individuals.

BASIC PRINCIPLES

1. RESPECT FOR PEOPLE

At GRUPO DIAL we are committed to the Human Rights and Public Freedoms recognised under national and international law, especially the principles set out in the Universal Declaration of Human Rights. We reject any form of physical, psychological, sexual or moral harassment or abuse of authority, as well as any other conduct that may create an intimidating or offensive environment. Employees must be treated, and treat one another, with respect, fostering cordial relations and a safe, pleasant and healthy workplace.

In accordance with the above, we are committed to making the right to equal treatment and equal opportunities for women and men effective, in particular by eliminating gender-based discrimination, whatever the circumstances or condition, with the ultimate aim of achieving a more democratic, fairer and more supportive society. We all have an obligation to treat those who work with us fairly and respectfully.

We also respect the rights to trade union freedom, association and collective bargaining, as well as activities lawfully promoted by organisations representing workers, in accordance with the functions and powers assigned to them. We will maintain a relationship with them based on mutual respect in order to foster open, transparent and constructive dialogue that helps consolidate the objectives of social peace and employment stability. Respect for all of the above extends not only to those of us who are part of GRUPO DIAL, but also to our Business Partners.

2. PROTECTION AND CARE OF THE BRAND, CORPORATE IMAGE AND REPUTATION

GRUPO DIAL considers its relationship with customers to be one of the fundamental elements contributing to its corporate image and reputation. Accordingly, we must take the utmost care to preserve the company's image and reputation in all professional activities. The corporate image and reputation must always be used correctly and appropriately by employees of contractor and collaborating companies. GRUPO DIAL does not interfere in or participate in political activities. We are responsible for ensuring that our actions and decisions are directed towards the best interests of the company and our customers and are not motivated by personal interests or the interests of third parties.

3. USE OF COMPANY ASSETS

Everyone who forms part of the GRUPO DIAL team must make appropriate use of the assets made available by the company, with particular reference to IT assets and work machinery. The company's IT assets must always be afforded special protection, preventing any unauthorised alteration by any means and preventing damage to them, in order to avoid the commission of possible criminal activities through them. The company's systems, equipment and machinery may be reviewed by the competent units whenever deemed necessary and permitted by current regulations. Information contained in the company's IT resources shall be considered confidential, whether owned by GRUPO DIAL or by third parties, and may not be used for purposes other than those specified for each position in the performance of its duties. The removal or dissemination, by any means, of company assets or information from company facilities without prior authorisation is strictly prohibited, as is their use for purposes other than those permitted. The commission of any offence through company resources must be prevented and avoided.

4. CONFIDENTIALITY

All our SUPPLIERS are required to protect confidential or restricted information of which they become aware by reason of their relationship, whether technical, financial, commercial or otherwise, and not to use it outside the scope of their business relationship or disclose it to third parties without prior written consent, except where disclosure is required by a judicial or administrative authority in accordance with the law. SUPPLIERS who, by virtue of the nature of their activity, have access to particularly sensitive information may be required by OUR COMPANY to enter into specific confidentiality undertakings. If a SUPPLIER considers that it has been given access to confidential information in error, it must notify us immediately and refrain from distributing that information.

5. MONEY LAUNDERING AND PAYMENT IRREGULARITIES

GRUPO DIAL has established appropriate procedures and measures to prevent irregular payments from being made in the course of its activities that could result in money laundering originating from illegal or criminal activities, as well as other economic offences, including those that may be committed against the Public Treasury or Social Security. The company carries out specific controls on all financial transactions, especially those that, due to their nature or amount, may be considered unusual, with particular avoidance or control of transactions made in cash, by bearer cheque or to bank accounts located in tax havens.

We will pay particular attention to cases where there may be indications of a lack of integrity on the part of persons or companies with which GRUPO DIAL has dealings, and any payment about which there is any doubt must be reported immediately to the company. Particular attention will likewise be paid to extraordinary payments not provided for in the relevant agreements or contracts. Under no circumstances will assistance be provided for activities that could serve to conceal terrorist or criminal activities.

6. MEAL ALLOWANCES AND TRAVEL EXPENSES

In the performance of duties associated with professional activities, business travel may occasionally be required, giving rise to expenses such as meals, accommodation and travel itself. In such cases, meal allowances and travel expenses must be approved by the line manager and properly supported by documentation in order to prevent economic offences.

7. RELATIONS WITH PUBLIC ADMINISTRATIONS

GRUPO DIAL fulfils its financial obligations towards Public Administrations in a transparent and responsible manner. We therefore undertake to cooperate with them whenever necessary in order to prevent and avoid the commission of any offence against Public Administrations that may arise as a result of the activities we carry out.

8. BRIBERY, GIFTS AND HOSPITALITY

GRUPO DIAL opposes any practice that may be related to the offering or acceptance of bribes, as well as situations which, as a consequence of the performance of work duties and/or in relation to our Business Partners, result in personal gain or enrichment, monetary or otherwise, for any person in the company, or in favouring such gain or enrichment for other persons, whether or not family members. Likewise, the offering or acceptance of gifts that are disproportionate or outside customary practice is not permitted. Contributions or gifts intended to support a charity, foundation or community social event, i.e. patronage or sponsorship, are exempt from these limits.

GRUPO DIAL will deal with public authorities and institutions lawfully, ethically, respectfully and in line with international provisions on the prevention of corruption and bribery.

As a general rule, no member of the organisation's team may offer, grant, request or accept, directly or indirectly, gifts, gratuities, favours or compensation of any kind to or from any authorities or public officials. The only exceptions are low-value gifts and courtesies that are proportionate and reasonable under local practice, transparent, given for legitimate purposes, socially acceptable and occasional, so that their content or frequency could not lead an independent third party to doubt the good faith of the employee or the organisation. Cash gifts are expressly prohibited. GRUPO DIAL personnel shall refrain from making facilitation or expediting payments, consisting of giving money or other things of value, regardless of the amount, in exchange for securing or accelerating the course of any procedure or action of any kind before any judicial body, public administration or official body. They shall also avoid obtaining undue tax advantages for the Company and shall ensure that information declared to the authorities in this area is truthful and faithfully reflects the reality of the company.

They shall also ensure that aid requested from or received from public administrations is used appropriately and that applications are transparent, avoiding falsification of the conditions for obtaining such aid or using it for purposes other than those for which it was granted.

We will maintain an attitude of respect and cooperation with representatives of any authority within the scope of their powers.

As a general rule, we do not offer, request or accept anything in exchange for favourable treatment by any authority or public official.

We will refrain from accepting or offering gifts, invitations, hospitality and, in general, any form of compensation that could compromise our own or another person's objectivity or influence a decision-making process in which we participate.

9. RESPECT FOR THE ENVIRONMENT

At GRUPO DIAL we are committed to showing the utmost respect for the environment in the conduct of our activities and to minimising any negative effects they may cause. Accordingly, the company has implemented ISO 14001, under which it has procedures for controlling and minimising environmental impact.

All company personnel actively and responsibly commit to environmental protection, complying with legal requirements and implemented procedures; supporting the environmental objectives established by the company; and acting with the utmost diligence to remedy any error that harms the environment.

In their dealings with contractors or external collaborating companies, personnel convey these principles and require compliance with the environmental procedures and requirements applicable in each case.

10. RESPECT FOR PUBLIC HEALTH

All members of the GRUPO DIAL team will seek to prevent criminal activities that may affect people's health from being carried out in the course of the company's activities.

We will also cooperate fully with Public Authorities in all actions necessary to investigate the suspected commission of offences, especially offences against public health.

11. COMPLIANCE WITH THE CODE OF CONDUCT

Compliance with this Code of Conduct is fundamental to the relationship between GRUPO DIAL, the members of its team and its Business Partners. Accordingly, the Internal Information System is made available so that anyone who becomes aware of unlawful conduct that may contravene this Code can use the system and comply with the Code. Confidentiality is guaranteed for the reporting person and no retaliation will be taken in respect of reports made in good faith.

Reports may be submitted through the different established channels:

- By email to cumplimiento@grupodial.es
- Through our website www.grupodial.es
- By delivering the report directly to our Internal Information System Manager.
- By post to Rua Marisqueira, 10, 15670, Culleredo, A Coruña.

The organisation guarantees that no retaliation will be taken against anyone who refuses to participate in or rejects any activity where it can reasonably be considered that there is a criminal risk, provided that it has been properly reported.

12. DISCIPLINARY REGIME

Failure by personnel to comply with this Code of Conduct, where duly established and classified, may result in liabilities and/or sanctions arising from applicable legislation and/or the disciplinary regime established in the relevant Collective Bargaining Agreement.

With regard to Business Partners, failure to comply with this Code may result in termination of the contract entered into with GRUPO DIAL.

A Coruña, 3 June 2025