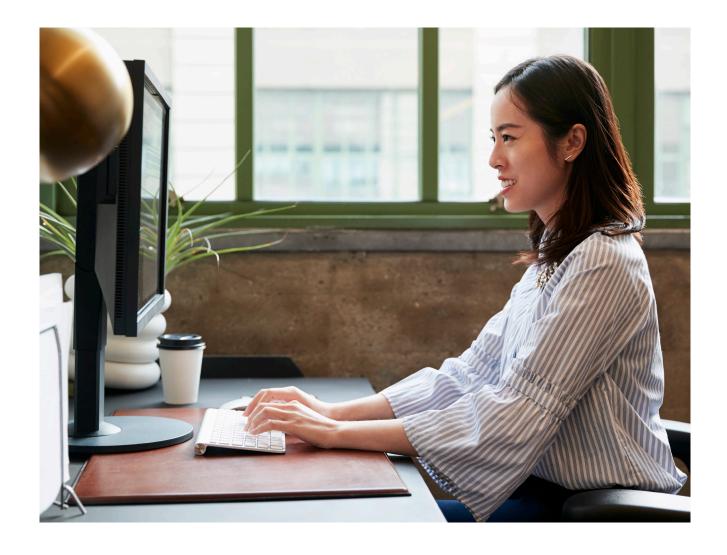
ANTI-CORRUPTION POLICY 2024



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01.INTRODUCTION

Within the current framework of business relations, entities are required to adopt a proactive role in the defense of competitiveness, integrity and transparency, in order to create solid structures that favor business development.

From this perspective, the CONTENUR Group (hereinafter, also referred to as "the Group" or "CONTENUR") has drawn up this Anti-Corruption Policy that demonstrates its commitment to the fight against corruption in all its forms.

For CONTENUR, which does business in over ten countries around the world, it is crucial to establish guidelines applicable to all Group companies that clearly determine the boundary between permissible uses and customs at the corporate level and illegal practices that have no place in the Group.

In this line, CONTENUR has developed a Program inspired by the main international references on anticorruption.

Beyond just regulatory compliance, CONTENUR's objective is to lay down the foundations for its business relationships to be carried out within a framework of ethical and moral integrity, safeguarding the interests of the Group and fostering an ethical business culture.

02.

SCOPE



The Anti-Corruption Policy must be observed by all personnel who provide services for CONTENUR in any of the territories in which the Group is present and regardless of their hierarchical rank (hereinafter, the staff or professional(s). The anti-corruption policy affects all the Group's employees regardless of the line of business to which they belong:



- Design, production and marketing of plastic containers.
- Design, assembly, marketing and installation of underground containers.
- Marketing, maintenance and conservation of containers for waste collection, elements of urban furniture, underground containers and playgrounds.

03.

GUIDING PRINCIPLES OF WORKPLACE BEHAVIOUR



In the development of its activity, CONTENUR is strongly committed to the search for professional excellence internally. Therefore, all relationships established in the performance of work will be governed by respect for current regulations, professionalism, integrity and self-control:

 Compliance with current regulations includes compliance with laws, procedures and protocols established both externally and internally.

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- Professionalism is diligent, responsible, efficient and quality-focused action.
- Integrity is the loyal, honest, good faith, objective action aligned with the interests of CONTENUR and with its principles and values expressed in internal regulations.
- Self-control in actions and decision-making must consist of any action they take based on four basic premises: (i) that the action is ethically acceptable; (ii) that it is legally valid; (iii) that is desirable to CONTENUR; and (iv) that one is willing to assume responsibility for it.

04.

DESCRIPTION OF THE ANTI-CORRUPTION CONTROL ENVIRONMENT



4.1. | Approach to CONTENUR corruption risks

The following diagram shows the risks to which CONTENUR is exposed from the perspective of corruption.

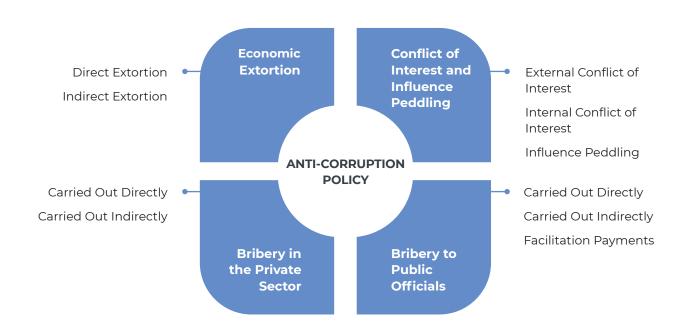
In this context, CONTENUR has developed an Anti-Corruption Programme (hereinafter, also known as ABAC) to ensure that its business relations are carried out within a framework of ethical and moral integrity, safeguarding the Group's interests and fostering an ethical business culture and avoiding or mitigating the possibility of the Group's personnel performing the functions entrusted to them inappropriately or motivated by illegitimate interests.

This Policy is the cornerstone around which the regulatory framework of the Anti-Corruption Program is established, which integrates the basic aspects that must be complied with by all the Group's personnel.

In the same way, it constitutes a manifestation of the policy of zero tolerance for any behavior that could materialize in a form of corruption. In this sense, the maturity of CONTENUR as an organisation and its evolution in the future is closely related to assimilating consistent corporate values that make it possible to deal with the different forms of corruption that can occur in the Group.

Therefore, CONTENUR will not proceed to conduct business with third parties if it believes that there is a risk that they will violate the applicable anticorruption laws or the prohibitions set forth in this Policy.

Below is a definition of the actions that can be understood as corrupt conduct and, therefore, are not admitted to the Group. CONTENUR distinguishes between extortion, conflict of interest, influence peddling and bribery.



EXTORTION

CONTENUR professionals will avoid the use of any form of violence or intimidation against a third party in order to make them perform an act aimed at obtaining some illicit benefit, such as obtaining a contract, licenses or permits. Any behavior that responds to this pattern will be considered extortion. To this end, CONTENUR staff undertakes to maintain respectful behaviour in all their relationships.

CONFLICT OF INTEREST AND INFLUENCE PEDDLING

CONTENUR staff must avoid taking an irregular decision as a result of the confluence of personal and professional interests that may entail the risk of harming CONTENUR (both legally and economically). This situation is called a conflict of interest.

The existence of a conflict of interest does not necessarily entail corrupt behaviour, but it is required that, in any situation in which the CONTENUR professional must make a decision that may be compromised by a personal interest, this circumstance is brought to the attention of the relevant managers so that the appropriate measures can be adopted. if deemed necessary.

In the same way, professionals are expected to behave ethically and in accordance with the law and the internal regulations established in their relations with public officials, so that they do not assert, if they exist, a situation of privilege before them that provides them with some undue or illegal advantage, giving rise to influence peddling.

BRIBE

It is prohibited to grant, promise, solicit or accept unlawful benefits, directly or throughanother person, which are intended to obtain a present or future advantage, for CONTENUR, for themselves or for a third party; as this is considered bribery. Any act that responds to these characteristics is expressly prohibited and includes the simple offer



or promise of any benefit, regardless of whether it is carried out.

The staff of CONTENUR, by themselves (direct **bribery)** or through a third party acting on behalf of the Group (indirect bribery) will in no case promise, offer or deliver any undue benefit or undue advantage to a professional of a private company (bribery in the private sphere) or to an employee in the service of the Public Administration (bribery to a public official) in order to obtain an illicit advantage in favor of CONTENUR. Specifically, it is forbidden to engage in any of the following conduct by employees:

- The recruitment of a specific candidate to work at CONTENUR or the **recruitment** of a supplier with the aim of obtaining any **illicit or improper** advantage or benefit or as consideration for an illicit or improper benefit already obtained.
- Making payments to public officials or any professional of a private company, directly or covertly, with the aim of obtaining any **illicit or undue advantage** or benefit or as consideration for an illicit or undue benefit already obtained.
- Gifts, invitations to events (training, sports, etc.), donations, sponsorships or any personal attention with the aim of obtaining any **illicit or undue advantage** or benefit or as consideration for an **illicit or undue benefit** already obtained.

Under no circumstances will CONTENUR staff make deliveries of money or valuables intended to facilitate or speed up procedures or procedures of any body or public administration (facilitation payments), unless there is a risk to their physical integrity. In this case, this circumstance will be communicated as soon as possible to the relevant managers.

Likewise, the Group's professionals are prohibited from requesting or accepting any type of advantage or remuneration as an incentive or reward for carrying out a certain unlawful and improper action or omission in the exercise of their duties.

CONTENUR professionals will immediately abandon any commercial relationship or business opportunity that is contingent on the performance of the aforementioned conduct, and will immediately inform the relevant person in charge and the Anti-Corruption Program Compliance Committee (hereinafter, called the "Compliance Commission" or "ABAC Supervisory Body") through the Anti-Corruption Program Compliance Officer (hereinafter, called "Compliance Officer" or "ABAC Manager").

Situations in which a professional of the Group has received an offer from a third party of an undue or unlawful advantage in exchange for carrying out an action or omission detrimental to the Group will also be reported.

4.2. | Definition of corporate policies within the framework of the Anti-Corruption Program

With the aim of establishing specific action protocols to deal with these risks, the following policies, procedures and manuals have been drawn up, which are mandatory for all the Group's professionals:

- This Policy (Anti-Corruption Policy) is an internal standard intended to provide guidelines for professional conduct in the fight against corruption.
- Anti-Corruption Program Manual: Internal guide containing the description of the internal control model implemented in CONTENUR for the fight against corruption.
- Policy for Relations with Public Officials: Internal procedure for action to ensure appropriate behaviour in relations with the Public Administration.
- Policy and Diligence Guide with third parties:
 Internal procedure for carrying out the risk analysis of persons or organisations outside the Group with whom CONTENUR is related in the professional field.
- Policy on Conflicts of Interest: Internal procedure that integrates the analysis of the

impartiality of CONTENUR personnel and the procedure for action in the event of the confluence between private interests and corporate interests.

- Ethical Channel Policy: Internal procedure
 that contains the operation of the ethical
 channel and the protocol to be followed in the
 event of knowledge or suspicion of an unlawful
 act in CONTENUR.
- Sponsorship and Donation Policy: Internal procedure for making contributions from CONTENUR's assets to third parties.
- Gifts, invitations and personal hospitality policy: Internal procedure for carrying out hospitality in the commercial field.
- Representation expenses policy: Internal procedure for justifying expenses of CONTENUR personnel when they have occurred in the exercise of their functions.
- Personnel selection policy: Internal procedure to ensure that the hiring of the Group's professionals is carried out in conditions of objectivity and transparency.
- Policy for the establishment of the bonus: Internal procedure to maximise transparency and objectivity in the process of evaluating the fulfilment of objectives for those professionals who are entitled to flexible remuneration.

In addition, the Anti-Corruption Programme has an impact on other policies and procedures of the Group such as, for example and in a non-exhaustive manner, the Procurement and Contracting Procedure, the Powers and Authorisations Matrix, the Management Staff Recruitment Policy and the Aid and Subsidies Application Procedure.

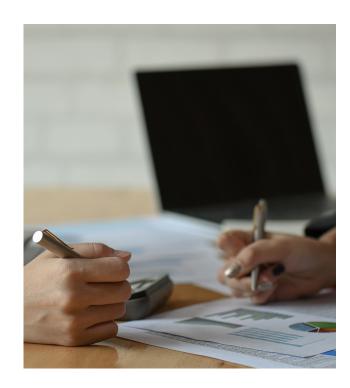


ACCOUNTING RECORDS



contenue must maintain adequate internal accounting control systems in accordance with the regulations. All transactions will be reported and reflected truthfully, accurately, and with reasonable detail in their accounting books and records, so that they do not contain false or misleading records or statements, such as recording an expense for gifts or invitations as something other than its nature.

To this end, in addition to the accounting regulations that are applicable, CONTENUR has



developed specific policies, aimed at regulating that the expenses most likely to contain a risk of corruption are analyzed and respond to lawful expenses in accordance with current labor regulations.

Transactions should never be intentionally recorded in an ambiguous manner in relation to accounting accounts, projects or accounting period. Accurate, appropriate and reasonably detailed documentation will be maintained and safeguarded to support all transactions.

06.

OVERSIGHT ENTITY AND COMMUNICATIONS



It is the responsibility of the Compliance Committee/Compliance Officer to interpret and integrate the policies, procedures and manuals that make up the Anti-Corruption Programme into the Group's control environment. Its interpretative criteria are binding on all CONTENUR personnel in addition to enjoying authority and independence for decision-making.

Any doubts that may arise for the Group's professionals regarding the interpretation of the policies, procedures and manuals referred to above should be consulted with the Compliance Officer.

In the event of suspicion or knowledge of a practice that contravenes the provisions of these policies, procedures and manuals within CONTENUR, the Compliance Officer may initiate an investigation into the facts. Once this has been completed, it will inform the Compliance Committee, which will determine, where appropriate, the corresponding disciplinary measures in accordance with the applicable labour regime.

The professionals of the CONTENUR Group have the duty to inform, as a matter of priority, through the Ethics Channel (https://contenurgroup.integrityline.com) of the knowledge or suspicion of any breach of these policies, procedures and manuals within CONTENUR. There is also the option of traditional mail (Attn. Responsible for Compliance, to the following address: c/ Torneros 3, 28906 Getafe, Madrid, Spain) or through any other channel, hierarchical superior or Human Resources.

CONTENUR guarantees both the confidentiality of communications and the non-existence of any retaliation against professionals who act as informants in good faith.

07.

STATEMENT OF RESPONSIBILITY AGAINST CORRUPTION



This Policy is mandatory for all managers and employees of the Group, and they must collaborate in whatever is required of them in this regard.

CONTENUR guarantees that it will provide appropriate training, in accordance with its responsibilities, to managers and employees to learn about this Policy and the measures implemented to fight corruption in the Group.

All employees who provide services for the CONTENUR Group must sign a Responsible Declaration against Corruption (ANNEX I. RESPONSIBLE DECLARATION AGAINST CORRUPTION) IN WHICH THE COMMITMENT TO CARRY OUT THEIR ACTIVITY IN ACCORDANCE WITH THE PRINCIPLES ESTABLISHED IN THIS POLICY IS DEMONSTRATED.

Those included in the so-called **Specially Exposed Personnel** (members of the Management Committee, commercial delegates and Operations managers), as well as the members of the Compliance Committee and/or Board of Directors, must renew their adherence to the policies at least every two years.

Similarly, when required by CONTENUR's internal procedures or alternatively when deemed necessary, CONTENUR will request third parties to adhere to the Anti-Corruption Policy. It will be mandatory in the case of third parties whose inherent risk is high (see ANNEX II - RESPONSIBLE DECLARATION AGAINST CORRUPTION OF THIRD PARTIES).

This declaration will be filed with the rest of the employee's documentation by the corresponding Human Resources or Administration Manager.

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08.

DISCIPLINARY REGIME

It is the responsibility of all CONTENUR personnel to strictly comply with the policies, procedures and manuals to prevent corruption within the Group, and it is the responsibility of the managers to explain and publicize them among their collaborators and supervise their compliance.

Violation of the provisions of the policies, procedures and manuals to prevent corruption within CONTENUR will be considered an infraction subject to disciplinary action determined by the Compliance Committee, after its appropriate analysis and in accordance with the applicable labor regime, being, in any case, of greater seriousness any form of corruption.

09.

COMMITMENT TO CONTINUOUS IMPROVEMENT



The Management of CONTENUR is committed to the process of continuous improvement of the Anti-Bribery Management System implemented, establishing the actions, appointing those responsible and assigning the necessary resources for this purpose.

10.

EFFECTIVE DATE AND UPDATES



This Policy will enter into force upon its approval by the Management Body, which will have to approve any adaptation or improvement made to it.

The latest version available on this website is Revision 4 dated 21/04/2023, approved by the Board of Directors on the same date.





ANNEX I.

STATEMENT OF RESPONSIBILITY AGAINST CORRUPTION

ABAC-1.1

☐ I have received, read and understood CONTENUR's Anti-Corruption Policy.

I also undertake to behave in accordance with the policies, practices and standards established therein and will report any knowledge or suspicion of any breach of the provisions of this Policy through the whistleblowing channel. \Box **OTHERWISE** \Box

- Name and Position:
- Date:
- Signature:

Contact Details:

- · Telephone:
- Email:



ANNEX II.

STATEMENT OF RESPONSIBILITY AGAINST THIRD-PARTY CORRUPTION

ABAC-1.2

☐ I have received, read and understood CONTENUR's Anti-Corruption Policy.

Based on the provisions of the same, I undertake to reject any form of corruption in my functions. \Box \Box **OTHERWISE**

I am aware that in the event of any conduct that contravenes the Group's zero-tolerance policy, CONTENUR will abandon any type of relationship and will take, where appropriate, the actions it deems appropriate.

- Name:
- Date:
- · Signature:

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