

**COMPLIANCE AND ANTI-BRIBERY**

This policy has been drafted as part of the documentation framework of the Compliance and Anti-Bribery Management System of PERSES ENERGY, in accordance with the requirements set forth in ISO 37001:2016 (Anti-Bribery Management System) and ISO 37301:2021 (Compliance Management System).

**Purpose and scope**

This document sets out PERSES ENERGY's commitment to legality, ethics and integrity, in line with the requirements of ISO 37301 and ISO 37001.

It applies to all levels of the organisation and governs its activities, operations, business relationships, and internal and external processes across all territories in which it operates.

**Commitments**

Top management and all employees at PERSES ENERGY undertake to:

- Comply with all applicable laws, regulations, standards and voluntary obligations adopted by the organization.
- Establish, maintain and continuously improve a Compliance Management System (CMS) in accordance with ISO 37301, and an Anti-Bribery Management System (ABMS) in accordance with ISO 37001.
- Prevent, detect and sanction any form of bribery, fraud, collusion, abuse of power, or any conduct that contravenes current legislation and applicable regulations.
- Promote a culture of compliance and integrity based on individual responsibility, transparency, accountability and continuous improvement.

**Guiding principles**

Our compliance policy is based on the following principles:

- Legality and regulatory compliance.
- Zero tolerance for bribery and other corrupt practices.
- Integrity, transparency and accountability.
- Leadership and commitment from top management.
- Impartiality and independence of the Compliance Responsible.
- Confidentiality and protection of informers.
- Proportionality and adequacy of the management system.
- Periodic review and continuous improvement.

### **Responsibilities**

Top management is responsible for establishing and communicating this policy and for providing the compliance system with the necessary resources.

The Compliance and Anti-Bribery Responsible is independent, has direct access to top management, and is responsible for supervising, advising, and improving the system.

All employees and stakeholders are required to comply with this policy, participate in relevant training, and report any actual or suspected breach.

### **Communication and reporting channels**

The organisation provides stakeholders with secure internal and mechanisms for:

- Submit queries or questions related to compliance.
- Report potential breaches or acts of bribery anonymously and confidentially, without fear of retaliation.

Compliance with data protection legislation will be ensured, as well as the integrity of investigations and the impartiality of the process.

### **Risk management**

Systematic processes are implemented to identify, assess and address compliance and bribery risks, including those related to third parties, international operations, and procurement. Proportional due diligence will be carried out according to the level of risk.

### **Training and awareness**

The organisation will ensure regular and targeted training for all personnel and relevant business partners to support the achievement of compliance objectives.

Awareness is considered a key pillar for the effectiveness of the management system and for fostering a culture of integrity.

### **Performance measurement and review**

Compliance performance will be monitored, audited and periodically evaluated.

Key Performance Indicators (KPIs) will be established to measure the effectiveness of the system.

This policy will be reviewed annually by top management, or earlier in the event of significant changes.

### **Sanctions and corrective actions**

Any breach of this policy may lead to disciplinary, contractual or legal action, including dismissal or termination of contracts with third parties, depending on the severity of the case.

### **Accessibility and communication**

This policy shall be:

- Communicated to all employees, business partners and stakeholders.
- Published via appropriate internal and external communication channels.
- Translated into the necessary languages to ensure understanding in all jurisdictions where PERSES ENERGY operates.

Likewise, PERSES ENERGY recognises climate change as a strategic, systemic and cross-cutting risk that affects people, the environment, the economy, and corporate reputation. Accordingly, we explicitly commit ourselves to evaluate the impact of climate change on our activities and on our relationship with relevant stakeholders, defining and implementing actions leading to their mitigation, while complying with all applicable environmental regulations, including national and international laws, local and international regulations, multilateral agreements, European directives, and climate treaties ratified by the countries in which we operate.

These commitments are an integral part of PERSES ENERGY's compliance culture and will be reviewed periodically to reflect regulatory, stakeholders, scientific and technological developments.

This policy is communicated to all members of PERSES ENERGY and to all relevant stakeholders. Furthermore, it is publicly available and accessible to any other interested party.

---

Approved by Mr. Santiago del Valle, Chief Executive Officer (CEO), PERSES ENERGY.

Gijón, 3<sup>rd</sup> March 2025.