emovis
Abertis Mobility Services

Anti-Corruption Directive

June, 2026

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Purpose

Abertis Mobility Services, S.L.U. (hereinafter, "AMS") and all entities that are controlled by AMS (hereinafter known indifferently as "Emovis Group", "Emovis" or the Company) are committed to conducting business with integrity, accountability and fighting corruption. Emovis believes that corruption undermines fair competition, damages trust, and harms communities, customers, and business partners.

Consistent with this, Emovis is dedicated to mitigating risks identified in its criminal risk matrix and associated risk profile, while also addressing and aligning with the needs and expectations of its stakeholders, as established in the Ethics & Compliance Program. Accordingly, Emovis also commits to comply with all applicable anti-corruption laws in every country where it operates, including but not limited to the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act, the criminal reforms in Spain and Organization for Economic Co-operation and Development (OECD) recommendations.

The purpose of this Directive is to establish the general principles of the Anti-Bribery and Anti-Corruption pillar as defined in the Ethics & Compliance Program, serving as the primary pillar of the Anti-Bribery Management System. It provides a practical guide to identify, prevent, and report any situation that may present a bribery or corruption risk.

Application

This Directive applies to Executive Committee members, managers, representatives, employees and any other person working for Emovis Group or over whom Emovis controls the day-to-day work.

Contents

1. Directive

1.1 Bribery and Corruption

Corruption occurs when persons in positions of trust abuse that trust to gain an improper benefit or advantage for themselves or for someone else.

Bribery is the act of offering, giving, promising (active bribery), requesting, or accepting (passive bribery) anything of value, either directly or indirectly (through third parties), with the intent to improperly influence the actions, inactions, or decisions of another person to gain or retain a business advantage. It can occur in the public sector (involving public officials) and in the private sector (between business entities or individuals).

The term “thing of value” is a broad concept, and may include:

- Cash payments or cash equivalents (gift cards, vouchers).
- Gifts, entertainment or hospitality (event tickets, meals, trips).
- Customer or client travel, including leisure trips or upgrades.
- Sponsorships or charitable donations made to benefit a specific person or their interests.
- Employment opportunities or internships offered to a person's relative or associate.
- Personal favors such as free schooling, special discounts, or services.
- Political or charitable contributions made to influence a decision.

Emovis strictly prohibits all forms of bribery and corruption. If a thing of value could create even the appearance of influencing a decision, it must not be offered or accepted.

1.2 Public officials

Public officials are any individual, whether national or foreign, who (a) holds a legislative, administrative or judicial position of any kind, (b) acts in an official capacity for or on behalf of a country or territory or any public agency, department, or instrumentality thereof, or public company, or (c) an official or agent of a public international organization, or (d) family members or close relatives of anyone listed above.

Even if someone is not considered a public official under local law, he or she may still be treated as one under another applicable foreign law.

1.3 Facilitation Payments

Facilitation payments are small cash payments used or requested to secure or expedite routine government actions such as issuing permits, processing customs, or connecting utilities.

Facilitation payments are absolutely prohibited and must be reported to the Compliance Office.

1.4 Solicitation and Extortion

Solicitation occurs when a person, including a public official or business partner, attempts to coerce or persuade an employee of Emovis or third party to provide anything of value in exchange for an undue advantage. Such requests must always be refused firmly and respectfully. Employees are required to immediately report any solicitation attempts or improper requests to their manager and the Compliance Office.

Extortion involves threats, coercion, or the use of force to obtain money, contracts, or other benefits unlawfully. Emovis employees must never make payments or concessions in response to extortion attempts, except in cases where there is an imminent threat to life, health, or safety – such payments are allowed solely to protect human life.

All incidents of extortion or related threats must be documented accurately and reported to the Compliance Office.

1.5 Gifts, Entertainment and Hospitality with Business Partners

Providing or receiving gifts, entertainment, and hospitality is a legitimate part of conducting business and can serve as a sign of courtesy, respect, and appreciation in many countries. However, such actions must never be perceived as improper or intended to influence business decisions.

Gifts must be reasonable, transparent, documented, and appropriate, judged from the recipient's perspective and considering the specific circumstances, economic status, and location of the individual recipient. Giving and receiving gifts that are cash or cash equivalents (e.g., gift cards or vouchers) is prohibited.

Entertainment and hospitality, such as meals, cultural or sporting events, and lodging, may be appropriate when they support legitimate business relationships and are reasonable, transparent, and documented.

Employees must ensure that any benefit provided or received is permissible under the policies of the recipient's employer and compliant with all applicable laws and regulations.

1.6 Sponsorships and Donations

Contributions must always be aligned with Emovis values, transparent, have a legitimate purpose, and never be used to obtain or appear to obtain an improper business advantage.

Sponsorships provide marketing opportunities to promote Emovis products and services. In contrast, Donations serve a charitable purpose without an expectation of anything in return.

Prior to initiating any contribution, employees must perform appropriate due diligence to verify the legitimacy of the recipient and ensure that contributions are used for their intended purpose. All sponsorships and donations must be properly approved, recorded, and documented in accordance with Emovis policies.

1.7 Public Official Engagement and Lobbying

Emovis maintains ongoing relationships with public administrations, state-owned entities, and public officials. These interactions must be conducted with transparency, integrity, and compliance with all applicable laws and internal regulations.

Any lobbying or interest representation by Emovis, whether undertaken directly or through intermediaries, must strictly comply with relevant external regulations and internal procedures.

All Emovis employees and third parties must avoid conflicts of interest and any conduct that could, or be perceived as an attempt to, obtain undue advantage. Lobbying activities or engagement must be documented and recorded accurately.

1.8 Business Partners (Third Parties)

A third party refers to any company or individual not belonging to Emovis including suppliers, service providers, distributors, consultants, and other business partners acting on behalf of Emovis. Third parties can pose a significant risk from a corruption perspective, as they could potentially be used to facilitate improper activities externally. Any inappropriate actions by third parties may result in consequences for Emovis comparable to those caused directly by Emovis employees.

Accordingly, Emovis shall only engage with third parties when it has a legitimate business interest in doing so, the third party can deliver the services or goods required, and the third party understands, and shares Emovis' values and principles expressed in Emovis' Code of Ethics and Business Conduct.

To ensure this alignment, a risk-based third party due diligence process must be conducted before any contract is signed or payment made to a third party. Contracts with third parties must include adequate anti-corruption clauses, and all third parties must be subject to rigorous monitoring once engaged.

1.9 Talent Acquisition

All selection, hiring, and promotion processes should follow the principles of equal opportunity, transparency, and impartiality, and are based solely on criteria of experience and knowledge.

Employment of any individual must be legitimate and must not be offered in exchange for an improper business advantage. If a family member of a public official, or of a current or potential customer or supplier, is involved in the recruitment process, employees are required to contact the Compliance Office for an evaluation and recommendation.

1.10 Mergers & Acquisitions

Emovis may engage in mergers, acquisitions, joint ventures, consortiums, and other strategic cooperations. These cooperations may expose Emovis to corruption risks arising from the past or ongoing conduct of the target entity. To mitigate these risks, Emovis must conduct a risk-based due diligence and receive appropriate level of approvals prior to completing any transaction, agreement or investment.

Following the completion of an acquisition or formation of a new cooperation, Emovis will promptly integrate the new entity into its compliance and internal control framework. This includes implementing Emovis' Code of Ethics and Business Conduct, training relevant employees, reviewing third-party relationships, and conducting audits as appropriate. All employees involved in such transactions are required to cooperate fully with due diligence and integration efforts to ensure that ethical and compliance standards are effectively applied.

1.11 Anti-Money Laundering and Counter-Terrorist Financing

Emovis is committed to complying with all applicable laws and regulations relating to preventing money laundering, terrorist financing and tax evasion. Money laundering involves processing funds or assets derived from criminal activity to make them appear legitimate, while terrorist financing refers to providing or collecting funds to support terrorist acts or organizations, regardless of the source of those funds.

Emovis employees must never knowingly engage in or facilitate transactions involving criminals, suspected criminals, or funds connected to illegal activity. Emovis funds must not be used for terrorist purposes. All employees must follow due diligence and verification procedures to detect and prevent suspicious activities in accordance with Emovis policies.

Any suspicion or knowledge of potential money laundering or terrorist financing involving a third party, customer, or business partner must be reported immediately to the Compliance Office or through the Ethics and Compliance Line.

1.12 Books and Records

Emovis shall maintain complete, accurate, and transparent books and records that fully reflect all business transactions and activities. This includes all documents and data related to the business affair of Emovis, not limited to accounting records.

All business and financial transactions must be properly documented, authorized, and recorded in accordance with Emovis' accounting policies, internal controls, and applicable laws. Each transaction shall be described in sufficient detail to accurately reflect its amount, nature, and purpose.

The creation, acceptance, or use of any record that is false, misleading, or fictitious is strictly prohibited. The establishment of undisclosed or unrecorded funds, assets, or liabilities is not permitted under any circumstances. Any intentional misrepresentation or falsification of records will be treated as a breach of this Directive.

1.13 Red Flags

Red flags are warning signs that may indicate the possibility of corruption, money laundering, terrorist financing or other risks in connection with a business transaction or activity. Those signs may appear in the form of unusual patterns, practices, facts, or events that suggest the possibility of such misconduct. Examples of potential red flags include the following:

- A donation or sponsorship is requested by a government official.
- A charitable organization or event organizer requests that the contribution be made in cash.
- A third party requests sudden or unjustified changes to payment terms or entity structures.
- A request to bypass established policies and procedures.
- A public official or someone close to a public official has a business interest in a business partner.
- A business partner refuses to sign a contract with anticorruption clauses.

Employees must respond promptly to any red flags. The appropriate response will depend on the specific situation and circumstances. If an employee identifies a red flag or is uncertain whether a situation constitutes one, they must contact the Compliance Office (compliance@emovis.com) or the Emovis Ethics & Compliance Line for guidance. No transaction or activity shall proceed until the red flag has been adequately investigated, clarified, and resolved.

1.14 Non-Retaliation and Management Responsibilities

Emovis strictly prohibits any form of retaliation against individuals who, in good faith, report a concern or suspected violation of this Directive. Any employee who believes they have been subjected to retaliation should promptly report the matter to the Compliance Office or through the Emovis Ethics & Compliance Line.

Managers are required to actively encourage employees to raise questions or report compliance concerns made in good faith. Managers have the responsibility to ensure that all individuals within their line of organization conduct business with integrity and accountability, adhere to the Emovis' policies and procedures, and implement responsible business practices. They must also ensure that corruption and compliance risks are properly identified, assessed, and managed, and that an ethical and compliant culture is consistently promoted and maintained within their area of oversight.

1.15 Ethics and Compliance Program

Emovis' Ethics and Compliance Program is a comprehensive framework designed to ensure the implementation of appropriate policies, procedures, controls, and awareness mechanisms that collectively serve, as effectively as possible, to prevent, detect, and respond to any unlawful conduct - both criminal and of any other kind - that may arise within the scope of Emovis' operations.

The Program is built on 10 core pillars established to guide employees and partners in making decisions that uphold our Code of Ethics & Business Conduct, reinforce our culture of integrity and comply with applicable law and regulations:

1. Culture and Leadership Commitment
2. Policies and Procedures
3. Compliance Organization
4. Training and Communication
5. Third Party Management
6. Mergers and Acquisitions
7. Risk Assessment
8. Monitoring and Testing
9. Consequence Management
10. Allegations and Investigations

2. Exemption or Deviation

All Group Directives are mandatory and must be complied with at all times, unless a written exemption or deviation has been formally approved based on the specific circumstances of the case.

3. Contact for this Directive

Compliance Office: compliance@emovis.com