AGEM ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

1. Introduction

AGEM Auxiliar General de Electromedicina, S.L. (hereinafter, “AGEM” or the “Company”), aware of the importance that **corporate integrity** currently holds in business activities, adopts this **Anti-Corruption and Anti-Bribery Policy** as an essential part of its **Criminal Compliance System**, with the aim of establishing an internal regulatory framework that guarantees that all its actions, both in Spain and internationally, are carried out in strict compliance with applicable law and full adherence to the ethical and transparency principles that inform the organisation's corporate culture.

The **Sole Director**, as the Company's supreme governing body, expresses through this Policy AGEM's unequivocal commitment to **zero tolerance for any form of corruption, bribery or fraud**, declaring that no circumstance, business objective or competitive pressure may justify the direct or indirect commission of acts that could constitute criminal or administrative offences related to corruption in any of its manifestations.

This Policy is inspired by the requirements established in **Article 31 bis of the Spanish Criminal Code**, **Law 2/2023, of 20 February**, regulating the protection of persons who report regulatory infringements, **Law 10/2010**, on the prevention of money laundering and terrorist financing, as well as international reference standards such as the **UK Bribery Act** or the United States **Foreign Corrupt Practices Act (FCPA)**, to the extent that they may apply to the Company's activities. The Policy is likewise aligned with **UNE Standard 19601:2025** on criminal compliance management systems and with the best corporate governance practices currently in force in the European Union and the OECD.

By its nature and scope, this Policy binds not only all AGEM employees, executives and directors, but also all **third parties** — suppliers, contractors, agents, distributors, business partners or any other individual or legal entity — acting on behalf of or for the Company, or whose activities may affect the Company's criminal liability.

2. Purpose and scope

The primary purpose of this Policy is to establish a **solid, uniform and effective internal regulatory framework** to prevent, detect and respond to any form of corruption, bribery or fraud that may occur within AGEM or in the context of its relationships with third parties. This framework is built around four fundamental objectives:

First, to **prevent** the commission of corruption-related offences through the adoption of appropriate organisational measures, internal procedures and preventive controls, so

that the mere existence of the Policy and its effective implementation act as a deterrent against any attempt at irregular conduct.

Second, to **detect** as swiftly as possible any indication of behaviour contrary to this Policy, through the implementation of secure and confidential reporting channels and monitoring and audit mechanisms that allow potential breaches to be identified at an early stage.

Third, to **respond** immediately, proportionately and effectively to any confirmed breach, through internal disciplinary measures, the termination of contracts with offending third parties and, where applicable, reporting to the competent authorities when there are reasonable indications of criminal conduct.

Finally, to **consolidate** a genuine **corporate culture of integrity and transparency**, in which business ethics and respect for the law are not conceived as mere formal requirements, but as principles inherent to AGEM's identity and reputation in all the markets in which it operates.

The scope of this Policy is therefore comprehensive: it applies to all functional areas of the Company, to all subsidiaries and international branches, to all employees and executives, to the Sole Director, to the Compliance Officer and, in general, to any third party that maintains legal or commercial relationships with AGEM, regardless of geographic location or sector of activity.

3. Guiding principles and prohibited conduct

This Policy is based on a set of **guiding principles** that govern the conduct of all persons subject to compliance with it. These principles, which form the basis of AGEM's ethical and regulatory commitment, are as follows:

First, the **principle of legality**, under which all AGEM business activities must be carried out in strict compliance with the regulations in force at any given time and place, with no ignorance of the law or alleged business needs accepted as justification for non-compliance.

Second, the **principle of integrity**, which requires all employees, executives and third parties linked to AGEM to act with honesty, rectitude and professional loyalty, avoiding any practice that could generate conflicts of interest or compromise the Company's reputation.

Likewise, the **principle of transparency** requires that all financial transactions, relationships with third parties and decision-making processes be duly documented, allowing for their traceability and potential verification by internal or external auditors.

Finally, the **principle of individual responsibility** means that each person, regardless of hierarchical level, is responsible for complying with this Policy and for immediately reporting any conduct contrary to it.

In line with these principles, **it is absolutely prohibited** to offer, promise, give, request or accept, directly or indirectly, any type of payment, gift, favour, advantage or improper benefit intended to obtain or retain business, secure favourable treatment or unlawfully influence business or administrative decision-making, whether in the public or private sphere. This prohibition extends to the use of intermediaries, agents or third parties to channel, conceal or disguise conduct which, if carried out directly, would constitute bribery or an act of corruption.

4. Due diligence and third-party relationships

International experience shows that a substantial part of corruption and bribery risks in the business environment arise through commercial relationships with **third parties**, whether suppliers, contractors, agents, distributors, consultants, business partners or other intermediaries. Aware of this reality, AGEM establishes in this Policy a specific **due diligence** regime aimed at preventing the commission of offences through external relationships that, due to their nature, complexity or geographical scope, may generate significant risks in terms of corporate integrity.

Before formalising any contractual relationship with third parties, the Company will carry out a **systematic verification process** that will include, among other aspects, the assessment of commercial reputation, review of judicial or administrative records, identification of possible links with public authorities, and verification of compliance with tax, accounting and anti-money laundering obligations. This prior due diligence will be especially rigorous in the case of third parties based in jurisdictions classified as high-risk by international bodies such as the OECD, the World Bank or the Financial Action Task Force (FATF).

In addition, all contracts entered into by AGEM with third parties must contain **express clauses** requiring the contractor, supplier or partner to comply with this Policy, to **refrain from any corrupt or fraudulent practice**, and to actively cooperate with the Company in the event of internal or external investigations related to its conduct. Such clauses will grant AGEM the right to **terminate the contractual relationship early** if serious or repeated breaches are detected, without prejudice to any legal liability that may arise for the offending party.

The **Compliance Officer** will oversee the proper application of this due diligence regime and may require external audits or periodic reviews of those business relationships that, due to their economic or strategic importance, require ongoing monitoring of the associated risks.

5. Gifts, hospitality and business courtesies policy

The offering or acceptance of gifts, invitations, hospitality or any other expression of business courtesy may, under certain circumstances, constitute a concealed means of bribery or of obtaining improper advantages. For this reason, AGEM establishes in this Policy a **strict regime** designed to prevent such practices from affecting, even potentially, the objectivity and transparency of business decision-making.

As a general rule, all AGEM employees, executives and representatives are prohibited from offering, promising, requesting or accepting gifts, favours, invitations or benefits of any kind that could influence, or appear to influence, the independent judgement of the recipient or the impartiality of the business or administrative decisions in which they participate.

Only gifts or courtesies that concurrently meet the following conditions will be considered admissible:

- Have a **symbolic or moderate value**, consistent with customary social and business practice.
- Are offered **occasionally and not habitually**, avoiding any appearance of preferential treatment or concealed consideration.
- Are not prohibited by the legislation applicable in the place where the interaction takes place.
- Are duly **recorded and documented** in the Company's internal control and accounting systems, so that their nature, purpose and recipient are fully traceable in the event of an audit.

Under no circumstances will the offering or acceptance of gifts, invitations or hospitality be permitted during **public tender processes**, **contract awards**, or in contexts where the objectivity of the decision could be compromised. If considered appropriate, the Compliance Officer may issue additional internal instructions to more precisely regulate the quantitative limits, exceptional cases and prior authorisation procedures applicable to this type of business courtesy.

6. Donations, sponsorships and relations with public authorities

Donations, sponsorships, collaborations and, in general, any financial or in-kind contribution made by AGEM in favour of third parties must always serve **legitimate, ethical and transparent** purposes, and any such contributions that could, directly or indirectly, be used as a vehicle to conceal illicit payments, unduly influence administrative decisions or facilitate the obtaining of commercial advantages are absolutely prohibited.

Any donation or sponsorship will require **prior and express authorisation** from the **Sole Director** and the **Compliance Officer**, who will verify that the transaction:

1. Complies with applicable law and the principles of this Policy.

2. Responds to clear and legitimate objectives, such as social, cultural, scientific or environmental purposes.
3. Is duly documented and made **public and transparent**, avoiding any appearance of opacity or concealed favourable treatment.

Relations with **public authorities and officials** must always be governed by the principles of **legality, integrity and maximum transparency**. It is prohibited to offer or give authorities, directly or indirectly, payments, gifts, advantages or benefits that could influence, or appear to influence, the exercise of their public functions.

7. Ethics Channel and duty to report

The **Ethics Channel** is an essential element of AGEM's Criminal Compliance System and, in particular, of this Anti-Corruption and Anti-Bribery Policy. Through this channel, any employee, executive or third party linked to the Company may report, in **good faith** and with **full confidentiality guarantees**, any indication, suspicion or knowledge of conduct that may be contrary to applicable law, the Code of Ethics or this Policy.

The use of the Ethics Channel is not only a **right** but also a **duty** for anyone who, in the exercise of their duties or in the context of their relationship with AGEM, becomes aware of facts that may constitute criminal, administrative or disciplinary offences related to corruption or bribery.

The Company guarantees that no person using the Ethics Channel in good faith will be subject to **retaliation, sanctions or discriminatory measures**, in compliance with the provisions of **Law 2/2023** and **Directive (EU) 2019/1937** on the protection of persons who report breaches of Union law.

The **Compliance Officer** will be responsible for the independent, impartial and confidential management of the Ethics Channel, ensuring the proper handling of all communications received, the diligent investigation of reported facts, and the adoption of appropriate corrective or disciplinary measures in each case.

8. Disciplinary regime and consequences of non-compliance

Failure to comply with this Anti-Corruption and Anti-Bribery Policy will be considered a **serious breach** of the Code of Ethics and AGEM's internal rules, which may give rise to disciplinary, contractual or legal measures depending on the nature, severity and consequences of the conduct detected.

In the case of employees, breaches will be sanctioned in accordance with applicable labour legislation and the applicable collective bargaining agreement, and may result in measures ranging from a **written warning** to **termination of employment** in the most serious cases, without prejudice to any civil or criminal liability that the offender may incur.

With regard to third-party contractors, suppliers or business partners, non-compliance with this Policy will constitute grounds for **early termination of the contractual relationship**, regardless of any legal action AGEM may take to claim damages, as well as the obligation to report to the competent authorities where there are indications of a criminal offence.

AGEM also reserves the right to record, in its internal verification systems, references to third parties that have seriously breached this Policy, in order to assess the advisability of future business relationships.

All disciplinary or contractual decisions adopted in application of this Policy will be subject to the principles of **proportionality, legality and respect for fundamental rights**, always guaranteeing the affected person's **right to be heard and to defend themselves**.

9. Responsibilities of the Sole Director, the Compliance Officer and staff

The effective implementation of the Anti-Corruption and Anti-Bribery Policy requires a clear definition of internal responsibilities, so that each body and person involved knows precisely the scope of their obligations regarding regulatory compliance.

The **Sole Director**, as AGEM's highest governing body, assumes **ultimate responsibility** for criminal and anti-corruption compliance, and is responsible for the formal approval of the Policy, the allocation of sufficient human and material resources for its effective implementation, the appointment of the Compliance Officer, and the general oversight of the Criminal Compliance System of which this Policy forms part.

The **Compliance Officer**, endowed with **functional independence** and direct access to the Sole Director, will be responsible for implementing, developing and overseeing the measures provided for in this Policy. Their specific functions include managing the Ethics Channel, training and raising staff awareness, conducting internal audits, periodically updating the **Risk Map**, and proposing regulatory or procedural improvements aimed at strengthening corruption risk prevention at AGEM.

For their part, all **AGEM staff**, regardless of hierarchical level or type of contract, have a duty to **know, comply with and cooperate** in the application of this Policy, actively participating in training programmes, reporting any suspected irregularity in good faith, and always acting with integrity, transparency and respect for the law.

Suppliers, agents and business partners will likewise be obliged to respect the principles and rules of this Policy, expressly committing to comply with it through the inclusion of **specific contractual clauses** in all relevant contracts.

10. Supervision, control and continuous improvement

The fight against corruption and bribery requires not only the formal approval of internal rules but also the existence of effective mechanisms to verify their actual compliance and ensure their continuous improvement.

To this end, the Compliance Officer will draw up an **annual supervision and audit plan** aimed at assessing the effectiveness of internal controls, the adequacy of the procedures implemented, and the degree of compliance with this Policy by employees, executives and third-party contractors. This plan will include periodic reviews of the **Criminal Risk Map**, with particular attention to the risks associated with the Company's international activity and to operational areas with greater potential exposure to corrupt conduct.

The results of these audits, together with reports received through the Ethics Channel, the disciplinary measures adopted, and the improvement actions implemented, will be compiled in **periodic reports** that the Compliance Officer will submit to the Sole Director for review and, where applicable, for the adoption of strategic decisions aimed at strengthening AGEM's compliance culture.

Whenever there are **relevant regulatory changes**, changes in the corporate structure, or significant incidents related to the subject matter of this Policy, the Compliance Officer will propose its **immediate update**, submitting it for approval by the Sole Director and ensuring its effective dissemination to all recipients.

11. Approval, entry into force and update

This Anti-Corruption and Anti-Bribery Policy will be formally **approved** by AGEM's Sole Director and will **enter into force** on the date indicated in the corresponding approval document.

The Policy will be **reviewed annually** or whenever circumstances warrant it, such as legislative reforms, changes in the Company's structure or activity, recommendations arising from internal or external audits, or the detection of new corruption and bribery risks.

Any update to the Policy will likewise be approved by the Sole Director and will be communicated immediately and effectively to all employees, executives and related third parties, guaranteeing **full accessibility** through internal communication and any contracts or business agreements that require it.