AGEM CORPORATE POLICY ON COMPLIANCE AND BUSINESS ETHICS TRAINING

1. Introduction

Training and awareness-raising in regulatory compliance are an essential pillar of the Criminal Compliance System of AGEM Auxiliar General de Electromedicina, S.L. (hereinafter, “AGEM” or the “Company”). Experience shows that no internal policy or procedure can achieve full effectiveness if the persons required to comply with it lack adequate knowledge of its scope, purpose and the legal consequences of non-compliance.

Article 31 bis of the Spanish Criminal Code expressly recognises the need for crime prevention models to incorporate periodic training programmes aimed at both executives and employees. Likewise, UNE Standard 19601, ISO 37001 on anti-bribery, and ISO 37301 on compliance management systems insist that a corporate compliance culture can only be consolidated through structured, systematic and measurable training initiatives.

AGEM therefore adopts this **Corporate Training Policy** with the aim of ensuring that all persons subject to its internal policies, procedures and codes of conduct receive the necessary and appropriate training to understand and apply their obligations regarding regulatory compliance, business ethics and crime prevention, thereby ensuring professional conduct aligned with the principles of integrity, legality and transparency that inspire the Company's activity.

2. Purpose and objective

The main purpose of this Policy is to provide AGEM with a single, binding regulatory framework for the planning, organisation, execution and monitoring of all training activities related to regulatory compliance, corporate ethics and legal risk prevention.

Through its implementation, AGEM seeks to:

- Ensure that executives, employees and collaborators are aware of their legal and ethical responsibilities in the performance of their duties.
- Promote a corporate culture based on integrity, transparency and respect for applicable regulations.
- Facilitate the correct application of the Code of Ethics and Conduct and the set of corporate policies (anti-corruption, money laundering, data protection, due diligence, ethics channel, etc.).
- Strengthen the mechanisms for preventing and detecting unlawful, fraudulent conduct or conduct contrary to internal regulations.

Training is therefore conceived not as a mere formal obligation, but as a strategic instrument to ensure the real effectiveness of AGEM's Criminal Compliance System and the exoneration or mitigation of the legal entity's liability in the event of any offences being committed.

3. Subjective and material scope

This Policy is mandatory for all persons forming part of AGEM's organisation, regardless of their hierarchical level, function or type of contract. It will also apply to external collaborators, agents, distributors and suppliers whose activity entails relevant compliance risks, when so determined by the corporate risk map.

Training content will include, at a minimum:

- AGEM's Code of Ethics and Conduct.
- The Criminal Compliance Policy and the criminal liability of legal entities.
- The Anti-Corruption and Anti-Bribery Policy.
- The Money Laundering and Terrorist Financing Prevention Policy.
- The Data Protection and Privacy Management Policy.
- The Third-Party Due Diligence Policy.
- The Ethics Channel and procedures for reporting irregularities.
- Relevant internal rules on financial, contractual and internal control matters.

Practical cases, simulated scenarios and analysis of real risks adapted to AGEM's specific activity and regulatory environment will also be included.

4. Guiding principles of training

Compliance and business ethics training provided by AGEM will be governed by the following fundamental principles:

- **Universal application**: everyone linked to AGEM must receive training appropriate to their position, duties and level of risk exposure.
- **Proportionality and specialisation**: training content and frequency will be adapted to the level of responsibility and specific risks of each target group.
- **Continuity and updating**: training will be recurring over time, incorporating regulatory, case-law or risk-related developments identified in internal or external audits.
- **Accessibility and traceability**: it will be ensured that all staff can easily access training and that documentary records are kept of attendance, content and evaluations conducted.

- **Continuous improvement**: the effectiveness of training will be periodically assessed, incorporating improvement recommendations from the Compliance Officer, internal audits and the organisation's practical experience.

5. Organisation and responsibilities

Ultimate responsibility for approving the training strategy lies with AGEM's Sole Director. However, the planning, design, execution and monitoring of training activities will be the responsibility of the Compliance Officer, who will act with technical autonomy and report periodically to the Sole Director on the degree of compliance with this Policy.

Each area of the Company will cooperate in identifying training needs related to its activity and in facilitating the attendance of its staff at scheduled sessions, considering compliance training as an inseparable part of ordinary professional activity.

6. Formats and methodology

Training may be delivered through various formats — in-person, remote or blended — combining theoretical sessions with practical workshops, case studies and self-assessment tools. Priority will be given to dynamic and participatory methodologies that facilitate a real understanding of legal obligations and the practical application of internal policies in specific situations.

7. Annual planning and assessment

The Compliance Officer will draw up an **Annual Training Plan** that will include:

- Specific objectives and target groups.
- Training content and execution schedule.
- Formats and resources required.
- Participation and effectiveness indicators.

At the end of each year, the Sole Director will receive an annual report detailing the activities carried out, the degree of compliance with the Plan, any incidents detected and recommendations for improvement for the following period.

8. Effects of non-compliance

Unjustified refusal to participate in mandatory training activities may be considered a breach of AGEM's internal policies, with the disciplinary or contractual consequences corresponding to applicable labour or civil regulations.

9. Approval, dissemination and entry into force

This Policy will be approved by AGEM's Sole Director and will enter into force on the date of its approval. It will be disseminated through the usual internal channels and will be integrated into the Criminal Compliance System as a mandatory instrument for all staff.

Annex I – Internal Protocol for the Implementation of the Compliance and Business Ethics Training Plan

1. Purpose of the Protocol

This Protocol develops, in a practical and operational manner, AGEM's Corporate Training Policy, establishing a clear and single process for planning, executing and overseeing all training activities related to regulatory compliance, business ethics and crime prevention, ensuring their effectiveness, traceability and alignment with the Company's Criminal Compliance System.

2. Key responsibilities

- Sole Director: approves the Annual Training Plan and receives periodic reports on its compliance.
- Compliance Officer: designs the Annual Training Plan; coordinates its execution with the various areas; oversees attendance, conducts evaluations and prepares annual reports.
- Area Managers: identify specific training needs; ensure the participation of assigned staff.
- Employees and collaborators: must attend mandatory sessions and sign the declaration of participation and understanding when applicable.

3. Stages of the training process

3.1. Identification of training needs

- Annual review of the compliance risk map.
- Analysis of regulatory developments and changes to internal processes.
- Recommendations arising from audits, internal investigations or previous incidents.

The Compliance Officer prepares a Training Needs Report based on this information.

3.2. Preparation of the Annual Training Plan

The Annual Plan will include, at a minimum:

- Objectives: competencies to be developed.
- Target groups: employees, executives, collaborators or critical third parties.

- Content: Code of Ethics, anti-corruption policies, money laundering, data protection, ethics channel, etc.
- Formats: in-person, online, practical workshops, micro-trainings.
- Schedule and frequency: mandatory initial training for new hires and periodic training for the rest of the staff.
- Resources required: internal trainers, digital platforms, teaching materials.

The Sole Director formally approves the Plan.

3.3. Execution of training activities

- Official notification to participants indicating date, format, objectives and the mandatory nature of the training.
- Recording of attendance and participation at each session.
- Provision of teaching materials on the corporate intranet or in physical format where applicable.
- Resolution of questions and queries raised by attendees.

3.4. Assessment of training

To ensure the effectiveness of the process, the following will be applied:

- Performance questionnaires at the end of training sessions.
- Satisfaction surveys to measure perceived usefulness.
- Analysis of the level of compliance and impact on reducing internal incidents or breaches.

3.5. Documentation and traceability

The Compliance Officer will maintain:

- Attendance and participation records.
- Copies of the training materials used.
- Results of performance and satisfaction evaluations.
- Annual report with conclusions and improvement proposals.

This documentation will serve as evidence in the event of internal reviews, external audits, or requests from competent authorities.

3.6. Continuous improvement

Based on the Annual Training Report, the Sole Director will approve the improvement actions proposed by the Compliance Officer, adapting the following year's Plan to:

- Regulatory changes.
- Audit recommendations.
- Lessons learned in practice.

4. Frequency and updating

- Initial training: mandatory for every new employee or collaborator before performing duties involving compliance risks.
- Periodic training: at least once a year for all staff.
- Extraordinary training: whenever relevant regulatory changes or significant incidents occur.

The Protocol will be reviewed annually to ensure its continued validity and effectiveness.