AGEM CRIMINAL COMPLIANCE POLICY

1. Introduction

This Criminal Compliance Prevention Policy (hereinafter, the “Policy”) constitutes one of the fundamental pillars of AGEM's Criminal Compliance Management System (hereinafter, “AGEM” or the “Organisation”), the aim of which is to ensure that all of the company's business activity is carried out in strict compliance with applicable law, ethical principles and international regulatory compliance standards.

This Policy is inspired by and based on:

- Article 31 bis of the Spanish Criminal Code, which regulates the criminal liability of legal entities and the requirements for exoneration or mitigation of such liability.
- Circular 1/2016 of the Spanish State Attorney General's Office, on the criminal liability of legal entities.
- UNE Standard 19601:2025, on criminal compliance management systems.
- Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and combating corruption.
- Internationally recognised principles of good corporate governance, integrity and business transparency.

AGEM's Sole Director, as the highest governing body, expresses through this document the company's unequivocal commitment to zero tolerance for any criminal conduct, the prevention of criminal risk, and the implementation of effective mechanisms for supervision, control and response to unlawful conduct.

The Policy develops and complements AGEM's Code of Ethics and Conduct, constituting an internal rule that is mandatory for all members of the Organisation, as well as for business partners and third parties collaborating with it, to the extent that their activities may affect the company's criminal liability.

This document establishes:

- The guiding principles that inspire AGEM's conduct regarding criminal compliance.
- The specific responsibilities of each organisational level and the persons involved.
- The mechanisms for preventing, detecting and responding to criminal risks.
- The procedures for supervising and continuously improving the Criminal Compliance System.

2. Objective of the Policy

The essential objective of this Policy is to prevent any criminal conduct that could give rise to criminal liability for the company from being committed within AGEM or by persons linked to the Organisation, in accordance with the provisions of Article 31 bis of the Spanish Criminal Code.

In particular, the Policy pursues the following:

1. To prevent the commission of offences through the implementation of appropriate internal controls, documented procedures and a corporate culture oriented towards regulatory compliance.
2. To clearly define responsibilities regarding criminal compliance, assigning prevention, detection and response functions to each level of the Organisation.
3. To guarantee whistleblower protection and the existence of secure, confidential and accessible reporting channels for employees and third parties.
4. To establish action protocols to respond quickly and effectively to any suspicion or evidence of criminal irregularity.
5. To demonstrate AGEM's due diligence in compliance matters, as a key element for the exoneration or mitigation of the legal entity's criminal liability, should a judicial or administrative investigation occur.

Ultimately, this Policy seeks not only to protect the company against legal and reputational risks, but also to consolidate a model of ethical and responsible management, in line with the expectations of customers, suppliers, business partners, regulatory authorities and society at large.

3. Scope of application

3.1 Entities and persons affected

This Policy will be mandatory for:

- AGEM Auxiliar General de Electromedicina, S.L. as the parent company.
- All subsidiaries and international branches forming part of the AGEM Group, regardless of the country in which they operate.
- The Sole Director, as the company's highest administrative and governing body.
- The Compliance Officer and any other body or unit collaborating in supervision, audit or internal control functions.
- All employees, executives and collaborating staff, regardless of hierarchical level, geographic location or type of contract.

- Business partners, contractors, suppliers, agents, intermediaries and third parties with whom AGEM maintains relevant commercial relationships, provided that the nature of the collaboration could affect the company's criminal liability.

All of the above parties must be aware of, respect and expressly adhere to this Policy, through the declaration of conformity mechanisms and contractual clauses provided for in the corresponding sections.

3.2 Activities affected

The Policy will apply to all business activities carried out by AGEM, paying particular attention to those that, by their nature or context, may involve significant criminal risks, such as:

- Public and private procurement, especially internationally or in regulated sectors.
- Financial, accounting and tax management, including payments, collections, international transactions and compliance with tax and social security obligations.
- The marketing and distribution of products, with particular focus on their traceability and safety.
- Relationships with public authorities, customers, suppliers and strategic partners, both in Spain and abroad.
- Selection and supervision processes for third parties, including agents, distributors and commercial representatives.

4. General Principles of Conduct

The principles inspiring this Policy constitute the ethical and regulatory framework upon which AGEM's Criminal Compliance Management System is based. All members of the Organisation and third parties subject to this Policy must be aware of, respect and apply these principles in the performance of their duties and in any commercial or professional relationship with AGEM.

The principles are as follows:

4.1 Strict respect for the law

All of AGEM's business activities must be carried out in full compliance with the laws, regulations and applicable legal provisions in each jurisdiction in which the company operates. No circumstance, commercial pressure or corporate interest may justify a breach of applicable criminal or administrative legislation.

Ignorance of the law does not exempt from compliance with it. Therefore, all employees, executives and third parties subject to this Policy must be adequately

informed about the regulations applicable to their duties and seek advice from the Compliance Officer in case of doubt or interpretation.

4.2 Zero tolerance for unlawful conduct

AGEM declares a policy of zero tolerance for any conduct that could constitute a criminal or administrative offence, regardless of:

- The offender's hierarchical position.
- The apparent minor nature of the act.
- Any economic benefit that might accrue to the company.

The commission of an offence on behalf of or for AGEM will be prosecuted and sanctioned in accordance with the provisions of this Policy, the Code of Ethics, and applicable labour, civil, administrative or criminal regulations.

4.3 Integrity, professional ethics and transparency

Business decisions and the operational management of AGEM must be adopted based on criteria of honesty, objectivity and professional loyalty, avoiding conflicts of interest and ensuring the documentary traceability of critical processes.

Transparency in financial, contractual and operational information is an essential requirement of the Criminal Compliance System. Every transaction or business relationship must be duly documented and recorded to allow verification by internal or external auditors.

4.4 Prevention and due diligence

The Criminal Compliance System is based on the proactive prevention of risks, through the early identification of activities likely to generate criminal liability and the adoption of effective internal controls to avoid them or reduce their impact.

Third-party due diligence will be mandatory in the selection, engagement and supervision of business partners, suppliers, agents, distributors or intermediaries, with particular attention to international operations, regulated sectors and relationships with public authorities.

4.5 Confidentiality and whistleblower protection

AGEM's Ethics Channel will guarantee the confidentiality of the whistleblower's identity and the prohibition of retaliation against those who report, in good faith, facts or indications that could constitute criminal or administrative offences, in compliance with Law 2/2023 and Directive (EU) 2019/1937 on whistleblower protection.

4.6 Individual and collective responsibility

Compliance with this Policy is the responsibility of all AGEM members, regardless of their hierarchical level or function. However, the Sole Director and the Compliance Officer assume special responsibility for supervision, control and ethical leadership.

4.7 Continuous improvement

The Criminal Compliance System will be subject to periodic review to incorporate:

- Legislative changes.
- Recommendations from internal or external auditors.
- International best practices in criminal compliance.

5. Third-Party Due Diligence

AGEM recognises that a significant part of its criminal risk exposure arises from commercial relationships with third parties, such as:

- Suppliers and contractors.
- Distributors and commercial agents.
- Strategic partners, joint ventures or intermediaries.
- Subcontractors and external collaborators.

To mitigate these risks, the Organisation will adopt the following measures:

6. Prior verification procedures (due diligence): Before formalising any contractual relationship, assessments of the third party's integrity and reputation will be carried out, considering their legal and reputational history; possible links with public authorities or political parties; and risks associated with the jurisdiction or sector of activity.
7. Compliance contractual clauses: All contracts will include specific provisions requiring the third party to comply with applicable law and this Policy, to cooperate with AGEM in any internal or external investigations, and to accept early termination of the contract in the event of non-compliance.
8. Letters of commitment and adherence: For strategic commercial relationships, the signing of a Letter of Commitment will be required, in which the third party expressly states its adherence to AGEM's ethical and compliance principles.
9. Ongoing supervision: The Compliance Officer will periodically assess the conduct of third parties with whom an ongoing relationship exists, and may recommend suspension or termination in the event of serious or repeated breaches.

6. Catalogue of Criminal Risks

In accordance with Article 31 bis of the Criminal Code and the Criminal Risk Map drawn up by AGEM, the main offences that could give rise to criminal liability for the company are as follows:

10. Corporate corruption and bribery offences: Including bribes to authorities or third parties, both in the public and private spheres, with particular risk in international operations and public procurement.
11. Money laundering and terrorist financing offences: Risk associated with complex financial transactions, international payments or relationships with high-risk jurisdictions.
12. Offences against the Public Treasury and Social Security: Arising from non-compliance with tax or social security contribution obligations.
13. Fraud, disloyal management and misappropriation offences: Related to the company's asset, financial and contractual management.
14. Offences against public health: Especially relevant due to AGEM's activity in the field of medical and technical products.
15. Document forgery and fraudulent use of means of payment offences: Linked to the creation, manipulation or improper use of commercial, accounting or contractual documents.

Each of these risks will be subject to:

- Periodic assessment to determine its probability and impact.
- Specific preventive and detective controls.
- Action protocols in the event of materialisation.

7. Organisational Measures

The effectiveness of the Criminal Compliance System requires a clear organisational structure, with defined functions and responsibilities for each body or person involved.

7.1 Sole Director

AGEM's Sole Director, as the company's highest administrative and governing body, assumes the following responsibilities regarding criminal compliance:

- Approval and leadership: Approves this Policy and all its updates, driving a corporate compliance culture throughout the Organisation.
- Appointment of the Compliance Officer: Designates the person who will perform this function, providing them with sufficient human, material and technological resources to carry out their tasks.

- Supervision and monitoring: Receives periodic reports on the effectiveness of the Criminal Compliance System and adopts the decisions necessary for its continuous improvement.
- Annual review: Annually assesses the adequacy of the System, considering regulatory, structural or activity-related changes that could affect exposure to criminal risk.

7.2 Compliance Officer

The Compliance Officer constitutes AGEM's criminal compliance body and will have:

- Functional autonomy with respect to operational areas.
- Direct access to the Sole Director to report any breach or serious risk detected.
- Internal investigation powers in the event of indications of irregularities.

Their main functions will be:

16. Updating the Criminal Risk Map.
17. Implementing protocols and internal controls to mitigate risks.
18. Managing the Ethics Channel and guaranteeing whistleblower protection.
19. Conducting periodic training and awareness-raising on criminal compliance.
20. Preparing periodic reports for the Sole Director, with indicators on the System's effectiveness.

Due to AGEM's functional and operational structure, the compliance body will consist of a single employee, who will perform the functions of Compliance Officer, without prejudice to the internal or external support they may require for the proper performance of their duties.

7.3 Obligations of staff and third parties

All employees, executives and third parties subject to this Policy must:

- Be aware of and comply with the rules established in this document and in the Code of Ethics.
- Participate in training activities organised by AGEM.
- Immediately report any indication or suspicion of irregularity through the Ethics Channel.
- Cooperate with the Compliance Officer and the competent authorities in the event of an internal or external investigation.

8. Awareness and Declaration of Conformity

This Policy will be made available to all employees, executives and obligated third parties from the moment it enters into force. To this end, AGEM will adopt the following measures:

1. Accessibility and internal dissemination: The Policy will be permanently available in the corporate physical archive, facilitating consultation by internal staff.

2. Obligation of awareness and express adherence:

- All staff, including executives and middle managers, must read and understand the content of the Policy, as well as participate in the specific training activities delivered in this regard.
- The signing of a Declaration of Conformity will be required, through which each person expressly states that they have received, read and understood the Policy, undertaking to comply with it in full.

3. Third-party contractors and business partners:

- Commercial contracts and collaboration agreements will include specific clauses requiring the third party to respect AGEM's Policy and to cooperate in the event of internal investigations.
- When the commercial relationship is strategic or long-term, the signing of an Ethical Commitment Letter may additionally be required, in which the third party declares its adherence to the compliance principles and rules established by AGEM.

The Compliance Officer will be responsible for keeping the documentation evidencing awareness of and adherence to the Policy, both for internal staff and obligated third parties.

9. Reporting of Breaches

9.1 Establishment and characteristics of the Ethics Channel

AGEM will establish an Ethics Channel as an essential tool of the Criminal Compliance System, so that any person, internal or external, can report in good faith facts, conduct or suspicions that could constitute:

- Offences.
- Serious administrative infringements.
- Breaches of the Code of Ethics or this Policy.

The Ethics Channel must have the following characteristics:

- Absolute confidentiality of the whistleblower's identity and the information reported.

- Express prohibition of retaliation against those acting in good faith, in accordance with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and combating corruption, and Directive (EU) 2019/1937.
- Accessibility for employees, executives and third parties linked to AGEM.
- Independent management by the Compliance Officer or, when deemed appropriate, by a specialised external provider.

9.2 Report management procedure

The Compliance Officer will draw up an Ethics Channel Management Protocol regulating:

21. The manner of submitting reports, allowing them to be made in writing, verbally or through secure digital tools.
22. The receipt, registration and filing of each communication, with the assignment of a reference number for monitoring purposes.
23. The internal investigation, guaranteeing impartiality, objectivity and respect for the rights of the person reported.
24. The adoption of precautionary measures when necessary to protect evidence or avoid irreparable harm.
25. A response to the whistleblower within a reasonable period, informing them of the outcome of the investigation to the extent compatible with confidentiality and data protection regulations.

10. Consequences of Non-Compliance

Failure to comply with this Policy, the Code of Ethics, or any of the internal prevention protocols may give rise to the following consequences:

1. Internal disciplinary measures:

- AGEM employees and executives who breach this Policy may be sanctioned in accordance with applicable labour legislation, the applicable collective bargaining agreement, and the internal disciplinary regime.
- Sanctions may range from verbal warnings to termination of employment, depending on the severity of the breach.

2. Contractual termination with third parties:

- Contracts with suppliers, agents, intermediaries or business partners may be terminated immediately if their involvement in unlawful activities or serious breach of compliance obligations is established.

3. Reporting to competent authorities:

- In the event of reasonable indications of a criminal offence, AGEM will immediately inform the relevant judicial, police or administrative authorities, actively cooperating in the investigation.

These consequences will apply without prejudice to any civil, administrative or criminal liability that may arise for the offender.

11. Approval, Entry into Force and Update

This Policy will be formally approved by AGEM's Sole Director, who will assume ultimate responsibility for regulatory compliance and criminal prevention.

Once approved, the Policy will:

- Enter into force on the date indicated in the official approval document.
- Be subject to annual review to verify its adequacy in light of: legislative changes; changes in AGEM's structure or activity; results of internal or external audits.

Updates will be approved again by the Sole Director and communicated to all staff and obligated third parties.

12. Dissemination

AGEM will ensure that this Policy is widely disseminated, using the following channels:

1. Internal dissemination:

- Publication on the corporate intranet.
- Inclusion in onboarding manuals for new employees.
- Communication through internal circulars, bulletins or information sessions.

2. External dissemination:

- Delivery to suppliers, agents and intermediaries together with compliance contractual clauses, or to authorities upon request.

3. Training and awareness-raising:

- Development of mandatory training programmes for all staff.
- Specific sessions for areas with elevated criminal risks, such as finance, public procurement or international relations.

13. Control, Monitoring and Supervision

The Compliance Officer, under the supervision of the Sole Director, will be responsible for:

26. Overseeing the effective implementation of the Policy and the rest of the Criminal Compliance System.
27. Conducting periodic internal audits to assess the degree of compliance and the effectiveness of the controls implemented.
28. Reviewing and updating the Criminal Risk Map, incorporating new risks or modifying the assessment of existing ones when necessary.
29. Informing the Sole Director, through periodic reports, of: reports received and their processing; incidents detected and corrective measures adopted; the degree of compliance with the Policy in each financial year.

The Sole Director, in light of these reports, may adopt strategic decisions aimed at strengthening criminal risk prevention and continuously improving AGEM's compliance culture.