

Global Anti-Corruption Procedure

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1. Purpose

The purpose of this Procedure is to develop the Applus+' Anti-Corruption Policy by establishing a framework to minimize the risks of corruption in Applus+' business activities worldwide and to help Applus+' Professionals to recognize and avoid any corrupt practices while conducting Applus+' business.

2. Scope & Applicability

This Procedure applies worldwide to Applus+' entities, Professionals and Third Parties. Thus, this Procedure must be known and observed by all Applus+' Professionals and Third Parties.

Any exception to the rules and guidelines described in this Procedure should be formally approved by the CCO.

Applus+ will not engage in, or otherwise tolerate, any form of corruption in its business dealings, even when observance of this commitment may place Applus+ in a non-competitive business position. Applus+ specifically prohibits offering, giving, soliciting, or receiving any form of bribe or kickback.

The safety of Applus+' Professionals and Third Parties is a high priority for Applus+. In the event that a Professional or Third Party is threatened with imminent bodily harm or illegal detainment, the rules set out in this Procedure may be exceptionally ignored. In such case, the affected person shall immediately inform Applus+' CCO.

In case of any contradiction or question with regard to this Procedure, Applus+' CCO may provide assistance and guidance. However, the responsibility for interpretation of this document rests with the ESG Committee.

3. Main definitions

Anything of Value	Anything having a monetary value, such as Cash, gifts, entertainment, meals, drinks, refreshments, or other hospitality, payment or reimbursement of travel expenses or vacations, offers of employment to the recipient or a Related Person, cancellations of debt or any other tangible or intangible items having monetary value.
Applus+	APPLUS Services, S.A. and all of its subsidiaries and affiliated companies, including joint ventures with other business partners where Applus+ holds directly or indirectly the control.
Cash	Physical currency, vouchers, bonds, cheques, coupons, gift cards, or anything equivalent to cash.
CCO	Applus+' Chief Compliance Officer.
Consortium Partner/s	An individual or legal entity which is pooling its resources with Applus+ (and possibly other parties) for achieving a common goal. In a consortium, each participant retains its separate legal status.
ESG Committee	Delegated Environmental, Social and Governance (ESG) Committee of APPLUS Services, S.A.
Division EVP	Division Executive Vice President. In the context of conduct at the corporate level (non-division specific), references in this Procedure to Division EVP shall be understood as references to the head of the relevant department.
Gift/s and Hospitality/ies	Anything of Value for which fair market value is not being paid by the recipient, who may be an individual or an entity.
Joint Venture Partner/s	An individual or legal entity which has entered into an agreement with Applus+ to jointly establish and/or own a business entity and to manage its assets.
Professional/s	All persons rendering their services to Applus+, regardless of the nature of the contractual relationship. This includes Applus+ employees, freelance contractors, directors, managers and officers, as well as individuals employed by companies contracted to work with Applus+ on an ongoing basis (implants).
Public Official/s or equivalent	All persons occupying, or having occupied during the last 12 months, any of the following positions: <ul style="list-style-type: none"> - officials and/or employees of a public administration at any level, irrespective of decision-making power or seniority;

	<ul style="list-style-type: none"> - officials and/or employees of a public or publically controlled undertaking, including but not limited to state-owned companies; - officials and/or employees of a public international organization (such as the World Bank, United Nations or their specialised bodies); - representatives or persons carrying out official functions on behalf of a public administration, public or publically controlled undertaking or public international organizations; or - leaders of political parties and candidates standing for public or political office.
Related Person/s	<p>These are defined as follows:</p> <ul style="list-style-type: none"> - the Professional's spouse or domestic partner - the Professional's parents, children, siblings and dependants - equivalent members of the Professional's spouse's family - any other people with whom the Professional cohabits or maintains personal relationships that are substantively equivalent to those described above
Supplier/s	Any individual or entity external to Applus+, other than Third Parties, that renders services to Applus+.
Third Party/ies	Any individual or legal entity external to Applus+ with the capacity to act on behalf and bind Applus+ , such as agents.

4. Prohibited or controlled conducts

4.1. Bribery and Corruption

Applus+ forbids its Professionals and Third Parties from carrying out the following conducts:

- A. **Active Bribery and Corruption: paying, giving, offering, or promising** Anything of Value to anyone (including, among others, Public Officials, employees, representatives or managers of Applus+' counterparties) for the

purpose of improperly obtaining or retaining business, or for any other improper purpose or business advantage.

- B. **Facilitation Payments: making any small payment** (other than official taxes and fees) made to low-level Public Officials in order to expedite or secure performance of routine governmental action over which the Public Official has no discretion (such as permits, licenses, visas, obtaining customs clearance and in general obtaining or processing governmental papers or official documents).
- C. **Passive Bribery and Corruption: seeking, accepting or receiving** Anything of Value within the framework of services provision for Applus+, except for the Gifts and Hospitalities allowed under this Procedure, for the purpose of generating an improper advantage
- D. **Influence Peddling: influencing any Public Official or equivalent** by taking advantage of their personal relationship with him/her to obtain favours or preferential treatment for Applus+.

The prohibitions set out above shall not be circumvented by using agents, Related Persons or others to carry out any of the prohibited conducts or by using personal funds or assets.

4.2 Gifts and Hospitalities

Applus+ **discourages** its Professionals and Third Parties from giving or receiving Gifts or Hospitalities in the context of Applus+' business.

In any case, if Gifts or Hospitalities are given or received, Section 4.1. above shall be observed and the following minimum requirements shall be met:

- comply with applicable local laws, as well as with the internal regulations of both the one who makes the Gift or Hospitality and the recipient;
- be presented openly and transparently and does not affect the recipient's integrity and independence;
- not be in the form of Cash;

- not be lavish; and
- the recipient shall never be a Related Person of the individuals involved in the commercial activities of Applus+.

A. Receipt of Gifts and Hospitalities by Applus+ Professionals and Third Parties

Asking for Gifts and Hospitalities is totally prohibited. Likewise, Applus+' Professionals may not use their position at Applus+ to obtain, directly or indirectly, Gifts and Hospitalities for themselves or on behalf of Applus+.

Applus+' Professionals and Third Parties can only accept a Gift or and Hospitality in the context of a commercial relation provided that they have not requested it and its acceptance does not contravene any provision of this Procedure.

Additionally, if the market value of the Gift or Hospitality exceeds € 100, the Professional or Third Party that receives it **should obtain written approval** of the Division EVP and the CCO (through the email address Gifts.Hospitality@applus.com) or using the corporate tool ConnectA, with its reporting feature. The Division EVP and the CCO could, according to the concrete case, indicate the receiver that he/she should reject or return the Gift or Hospitality, or that he/she must give it to Applus+ for its donation or toss.

If an Applus+' Professional or Third Party receives Gifts or Hospitalities in the context of an Applus+' relationship repeatedly from the same person or entity even though these do not exceed individually the value of €100, they shall inform the CCO (through the email address Gifts.Hospitality@applus.com).

B. Making of Gifts and Hospitalities by Applus+ Professionals or Third Parties

a) Recipient is a Public Official or equivalent

Applus+' Professionals and Third Parties are strictly **prohibited** from offering or giving any Gift or Hospitality to a **Public Official or equivalent**. Only the CCO may approve such a Gift or Hospitality to a Public Official or equivalent when the value is reasonable and the requirements set out in Section b) below are met.

b) Recipient is not a Public Official or equivalent

Applus+' Professionals and Third Parties may only give Gifts and Hospitalities in the context of an Applus+' business relationship provided that the Gift or Hospitality:

- i. complies with the recipient´s code of conduct and its internal rules on Gifts and Hospitality; and
- ii. if the market value of the Gift or Hospitality exceeds € 300, the requestor has obtained the Division EVP approval in writing and the **CCO´s approval** (through the e-mail address Gifts.Hospitality@applus.com) or using the corporate tool ConnectA, with its reporting feature.

Meal invitations: Invitations to meals which do not exceed taken together the amount of € 300 will not need to be approved by the Division EVP provide that the amount spent per guest is below € 100.

If an Applus+' Professional or Third Party gives Gifts or Hospitalities in the context of an Applus+' relationship repeatedly to the same person or entity even though these do not exceed individually the value of €300, it shall inform the CCO (through the email address Gifts.Hospitality@applus.com).

Reimbursement applications for Gifts and Hospitality shall always be supported by the required written approval/s and by valid invoices, in accordance with the Expenses Claim Policy.

4.3. Political Donations

Applus+' Professionals and Third Parties are prohibited from making donations on behalf of Applus+ to political parties, party officials and/or candidates anywhere in the world.

4.4. Charitable Donations

It is forbidden for Third Parties making donations on behalf of Applus+.

Applus+' Professional shall not make or propose any charitable donation on behalf of Applus+ (in any form, such as donations of Cash or assets, or sponsorships) to directly or indirectly procure future business or otherwise made with the intent to obtain or retain business, secure and improper advantage, or induce anyone to act improperly.

The approval of any charitable contribution shall follow this **approval process**:

- 1) the Professional who requests the donation shall provide the Division EVP with all necessary information (including a justification of the proposed amount, the nature of the contribution and the recipient, and the person or entity who suggested or requested the contribution)
- 2) the Division EVP could pre-approve the donation; and
- 3) if the Division EVP has approved the donation, the requestor shall then seek approval from the CCO, through the email address Gifts.Hospitality@applus.com or using the corporate tool ConnectA, with its reporting feature. . The CCO may request additional information to ensure that the proposed charity organization is genuine and complies with applicable law.

A proposal of donation shall not be approved if any business project is conditioned upon the donation in any way or the donation is to an individual person.

In any case, all charitable contributions must be accurately recorded by the CCO and supported by valid invoices and approvals.

4.5. Conflict of Interests

In the course of their professional duties, Applus+' Professionals may from time to time find themselves in situations in which there is a potential conflict between their personal interests and the interests of the Group. Such a situation may affect their ability to show loyalty towards Applus+ and act in the Group's best interests. As such, it is important for Applus+' Professionals to follow **Applus+ Global Conflict of Interest Policy**, which will help them to identify those situations in which their personal interests influence (or may influence) the decisions that they take in their Applus+' roles and, where necessary, to manage them appropriately.

5. Suppliers, Third parties, Mergers & Acquisitions, Joint Venture Partners and Consortium Partners (*Uniones Temporales de Empresa*)

5.1 Suppliers

In accordance with Applus+ Supplier Policy, in order to qualify, Strategic and Common Suppliers (as these terms are defined in the Supplier Policy) must deliver a certification of compliance with the Applus+ Code of Ethics and the Anti-Corruption Policy; provide a bank ownership certificate and confirm their non-public official status and non-association with political parties. The forms to be used for these purposes are attached to the Supplier Policy as Appendix 1.

5.2 Third Parties

An improper conduct by Third Parties working with Applus+ creates a risk for Applus+ itself. Thus, Applus+ only works with reputable and honest Third Parties and requires them to comply with Applus+' Code of Ethics, Applus+' Global Anticorruption Policy and this Procedure.

Before entering into a business relationship with a Third Party, the Integrity and Reputational Test contained in Appendix 2 must be completed by following the procedure laid down below:

1. The relevant **business unit director** (Applus+ Professional responsible of the relationship with the Third Party) shall provide the Third Party with a copy of Applus+' Code of Ethics, Anti-Corruption Policy and this Procedure, and ensure that the Third Party: (i) signs the Compliance Certification (in the form attached as Appendix 1) unless that Certification is already incorporated to the contract that the Third Party has entered with Applus+, and (ii) completes part 1 of Appendix 2 (Self-Test for Third Parties).
2. In light of the information obtained and any other information available, the **business unit director** (Applus+ Professional responsible of the relationship with the Third Party) shall complete part 2 of Appendix 2 (Report of the Business Unit Director) and submit it to the Division EVP for review and approval.

3. The **Division EVP** must then **review** the information provided by the business unit director and verify that all fields have been completed. If the information provided meets the Division EVP's approval, he/she shall then submit the signed documents to the CCO.

The CCO will upload the information obtained from the Third Party to the reputational database in order to verify that the information provided is not false and to continuously monitor and check whether any of the data gathered on the Third Party has changed. The CCO (and the ESG Committee if the CCO deems it necessary) will **analyse** the request sent by the EVP to appoint the Third Party and make a negative or positive **recommendation**.

Only when the recommendation of the CCO is positive, the contract with said Third Party shall be approved through the corporate GRC tool <https://grc.applus.com/grcapplus> (Contracts' module) upon request -as applicable- by the local general manager/regional/CFO/Legal function and subsequent approvals from the appropriate areas or Professionals, as appropriate in each case.

5.3 Mergers and Acquisitions

Applus+ may also be liable for ongoing activities or past conduct of entities acquired or merged with. This is why as part of the due diligence process of a target entity, Applus+ assesses its reputation and any potential corruption-related risks, as stated in Appendix 3 (Due Diligence Procedure for Mergers & Acquisitions).

5.4 Joint Venture Partners

Although Joint Venture Partners may not be able to act on behalf of Applus+, any improper or illegal conduct by one of said partners may pose a significant threat to Applus+' reputation. Thus, when a joint venture is contemplated with a new partner, the procedure set out in Section 5.2 shall be followed.

5.5 Consortium Partners (*Uniones Temporales de Empresa*)

Consortium structures may be used to channel improper or illegal conducts, with or without the knowledge of all the partners in the consortium. Thus, as in Joint Ventures, a partner entering into a

consortium will be attaching its reputation to the consortium. Therefore, before starting any collaboration with a potential Consortium Party, the following procedure shall be observed.

A. When Applus+ is the managing partner of the consortium

When Applus+ is to be designated as the managing partner of the consortium and, subject to consultation with the other partners, will control the day-to-day activities of the consortium, the following procedure shall be followed in relation to the Consortium Partner.

1. The Consortium Partner must receive a copy of Applus+' Code of Ethics and this Procedure, at the beginning of its relation with Applus+. Likewise, they shall deliver a signed copy of the Compliance Certification in the form attached as Appendix 1, as (a) an independent document or (b) an integral part of the contract with Applus+.
2. The Professional of the business unit responsible for the relationship with the Consortium Partner shall send the CCO a copy of the executed Compliance Certification or Contract with the Consortium Partner for its records.

Upon receipt of the Compliance Certification, or contract, the CCO may request additional information if he/she observes compliance-related risks. No contract shall be signed or relationship started until the Compliance Certification has been signed.

B. When Applus+ does not have effective control of the consortium

Even when Applus+ does not have effective control of the consortium, Applus+ may be liable for those acts carried out by the other partner/s of the consortium in the name and on behalf of the consortium.

1. The business unit director (Applus+ Professional responsible of the relationship with the Third Party) shall verify whether the Consortium Partner is included in the pre-approved Consortium Partners' list, which is available in the Applus+' global intranet at the Anti-Corruption section of the Ethics & Compliance site.
2. If the Consortium Partner is included in the pre-approved Consortium Partners' list, the procedure set out in Section 5.5. A) above shall be followed.

3. If the Consortium Partner is not included in the pre-approved Consortium Partners' list, the procedure set out in Section 5.2 (for Third Parties) shall be followed.

6. Written agreements with anti-corruption protections

Contracts in which Applus+ is a party should contain adequate anti-corruption clauses. In particular, employment contracts, contracts with Third Parties, joint venture and consortium agreements and agreements related to M&A transactions, shall contain appropriate **anti-corruption provisions**. The clauses to be used in the relevant contracts are attached as [Appendix 4](#). Applus+' Group Corporate Legal Department is available in case of doubts or need of assistance related to said anti-corruption provisions.

7. Accurate Books and Records

Applus+ and Applus+' Professionals shall keep and maintain complete and accurate books, records and accounts in reasonable detail to reflect transactions involving Applus+, in accordance with [Appendix 5](#). All business-related expenditures and reimbursements must be accounted for in accordance with Applus+' policies and procedures.

8. Monitoring, Communication and Training

The **Division EVPs** under leadership of the CCO is responsible for monitoring compliance with this Procedure by Applus+' Professionals and Third Parties in the relevant division.

Applus+' directors, officers and managers, in coordination with the CCO, are required to raise awareness and promote strict compliance with this Procedure among those Professionals and Third Parties under their supervision, and take adequate measures to supervise that those under their authority comply with the Procedure.

At the beginning of the professional relationship with Applus+, each Professional shall receive training on this Procedure as part of their induction. Additionally, all Professionals shall take part in the online annual training on the Code of Ethics and this Procedure, as well as any other training as required by Applus+. The training plan designed by the CCO will stipulate in which cases the training should be reinforced and those in which training will not be necessary.

9. Questions and non-compliance issues

Additional resources related to anti-corruption compliance at Applus+ may be found on Applus+' global intranet at <https://portal.applus.com/ethicscompliance/Pages/default.aspx> .

Additionally, any Applus+' Professional, Third Party, Counterparty, supplier, Joint Venture Partner and Consortium Partner may raise any questions or doubts regarding this Procedure to the CCO through Applus+' Ethics & Compliance Communication Channel.

All Applus+' Professionals, as well as Third Parties, Joint Venture Partners and Consortium Partners shall report through Applus+' Ethics & Compliance Communication Channel any reasonable indications or suspicion of any act in violation of the rules set out in this Procedure.

Communications to the Applus+' Ethics & Compliance Communication Channel may be sent by completing an electronic form that is available in Applus+' global intranet, as well as in the Ethics & Compliance communication channel's section of Applus+' website (<http://www.applus.com/en/aboutUs/ethicsAndCompliance/communication-channel>).

10. Infringement of this Procedure

Failure to comply with the Procedure and/or with applicable anticorruption laws could entail serious criminal and civil penalties for Applus+, Applus+' Professionals, Third Parties, Joint Venture Partners and Consortium Partners.

All Applus+ Group's employees are responsible for complying with this Procedure. Failure to comply with this Procedure will result in appropriate disciplinary action, which, depending on the circumstances,

may include termination of employment. Third Parties, Joint Venture Partners and Consortium Partners who violate the law or this Procedure may be subject to lawful termination by Applus+ of the business relationship, without any right to claim any indemnification or any other remedies because of the termination.

The Corporate Internal Audit Department will monitor compliance by performing periodic corporate governance audit work. It is the responsibility of the decision-maker to keep the documents and evidence which guarantee that the guidelines specified in this Procedure were properly followed during the decision making process.

Likewise, Applus+ will be entitled to access and review the IT facilities and information contained therein (including email activity) in the event that Applus+ has reasonable suspicion or indicia of a potential breach of this Procedure by an Applus+ Group's employee that make advisable such access and review, in the terms set forth in the policy regarding the use of IT and related company resources by Applus' Employees.

11. Version control

Version 1	2013 Document creation
Version 2	2016 Adaptation to Spanish Penal Code, UK Anti Bribery & FCPA
Version 3	2018 Compliance Model adequacy
Version 4	2019 Inclusion of Supplier and Conflict of Interest Policy, Consortium Partners and change of Appendixes 1 and 2
Version 5	2022 Updating the name of the ESG Committee, adequation to the current version of the Supplier Policy, and minor adjustments
Version 6	2024 Update to include mention of ConnectA (new corporate tool for Gifts & Hospitalities reporting)

12. Related Documents

- Global Anticorruption Policy Statement

- Global Conflict of Interest Policy
- Group's Policy on the use of IT resources
- Global Supplier Policy

13. Appendices

- Appendix 1. - General Compliance Certification
- Appendix 2. - Third Party Integrity & Reputational Tests
- Appendix 3. - Due Diligence guidelines
- Appendix 4. - Contract Provisions
- Appendix 5. - Internal Control and Books and Recordkeeping Guidelines