



## **Anti-Bribery, Anti-Corruption and Fair Competition Policy**

The Management of TANCAMED, S.A., as a provider of chemical and food transport services, maintains a firm commitment to integrity, transparency and ethics in all of its business relationships. This Policy sets the framework of action against corruption, bribery, conflicts of interest, fraud, money laundering and anti-competitive practices, in line with the requirements of the SQAS scheme and applicable national and international legislation.

This Policy is binding on all personnel of TANCAMED, S.A., regardless of their hierarchical level, and on all subcontractors, suppliers, agents, advisors and any other interested party acting on behalf of, or for the account of, the Company.

Management hereby declares and undertakes to:

- Zero tolerance towards any form of corruption or bribery, whether active or passive, direct or indirect, in the private sector or in relation to public authorities.
- Express prohibition of offering, promising, giving, accepting or soliciting undue payments, illegal commissions, disproportionate gifts, hospitality, favours or any other advantage with the purpose of obtaining or retaining business or an undue advantage.
- Strict compliance with applicable anti-corruption legislation, including the Spanish Penal Code, Law 10/2010 on the prevention of money laundering and the financing of terrorism, and equivalent international regulations (UK Bribery Act, US FCPA) where applicable.
- Identification and management of actual or potential conflicts of interest through formal disclosure and, where appropriate, recusal of the personnel involved.
- Formal and traceable approval of third-party payments, donations, sponsorships, customer hospitality and gifts above the threshold defined by the Company.
- Prior integrity due diligence of business partners, subcontractors, suppliers and agents exposed to significant corruption risk, and communication of this Policy to them.
- Rigorous compliance with competition law (Spanish Law 15/2007 and Articles 101 and 102 of the Treaty on the Functioning of the European Union), prohibiting any agreement, exchange of sensitive information or concerted practice with competitors, customers or suppliers that may restrict, distort or eliminate competition (cartels, price fixing, market sharing, abuse of a dominant position).
- Maintenance of complete, accurate and verifiable accounting, financial and operational records that faithfully reflect the Company's transactions, with no undocumented accounts or falsified entries.
- Provision of a confidential whistleblowing channel, accessible and protected against retaliation, in accordance with Spanish Law 2/2023 regulating the protection of persons reporting regulatory breaches.

- Periodic training and signed acknowledgement by relevant personnel, with particular attention to higher-risk functions (Management, Sales, Purchasing, Subcontracting, Traffic, Administration).

In order to ensure the effectiveness of this Policy, TANCAMED, S.A., implements the following mechanisms:

- Periodic risk assessment of corruption, bribery and anti-competitive practices throughout the supply chain.
- Written approval procedure for sensitive payments, hospitality, gifts, donations, sponsorships and external consultancy.
- Mandatory contractual clauses in agreements with subcontractors, suppliers and agents, requiring compliance with this Policy and allowing audit and termination in the event of breach.
- Express acknowledgement and signed receipt of the Policy by all employees in risk-exposed functions, kept in their personal file.
- Registration and documented handling of reports received, with independent investigation and, where appropriate, application of the internal disciplinary regime.
- Annual review of the Policy by Management, with updates in response to regulatory changes or internal audit findings.

Any breach of this Policy, whether by action or omission, will be considered a serious or very serious offence for the purposes of the internal disciplinary regime and may give rise to the termination of the employment or commercial contract, as well as notification to the competent authorities when the facts may constitute a criminal offence.

This Policy is disseminated to all personnel and interested parties through the corporate website, internal communication channels and induction processes. It will be reviewed at least annually by Management and whenever regulatory or organisational changes so require.

Managing Director, Tancomed S.A.  
Approval date: 12.01.2026