



THIRD PARTY DUE DILIGENCE POLICY



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1 INTRODUCTION

Grupo IGNIS (or the “**Company**”) undertakes to carry out all aspects of its activity fulfilling the highest legal and ethical standards. To this end the Company has implemented this Third Party Due Diligence Policy (hereinafter the “**Policy**”), as a mechanism to ensure full respect for the provisions of the Code of Ethics and Conduct in relations with third parties.

All employees, managers, directors of Grupo IGNIS or anyone acting in its name and in general, any member of Grupo IGNIS (hereinafter, the “**Employees**” or in singular the “**Employee**”) will adhere to the Policy and all other policies and internal codes previously approved by the Company for the sake of avoiding and detecting the commission of any unlawful act. Grupo IGNIS shall make available for all Employees this Policy which shall be subject to the necessary actions for its communication, implementation, training and awareness.

The Policy aims to establish the guidelines of conduct and rules to be complied with in transactions, business or operations carried out with or through partners and clients, suppliers, banks and investment funds (hereinafter ‘**Third Parties**’), establishing the minimum standards to be observed in their relations with Grupo IGNIS.

This Policy demonstrates the Company's commitment to its values, as set out in the Grupo IGNIS’ Code of Ethics and Conduct, as well as to the Global Compact on corporate social responsibility and the Sustainable Development Goals and the defence of Human Rights promulgated by the United Nations.

2 SCOPE OF APPLICATION

The Policy is addressed to Employees who exercise their activities regardless of their type of contract defining their professional and/or employment relationship or of the place where they carry out such activity as well as business partners and Third Parties with whom Grupo IGNIS employees interact.

Compliance with this Policy is mandatory for all Employees and its observance does not exempt from the fulfilment of all other standards to be applied pursuant to the current legislation of the areas where Grupo IGNIS operates. Provisions contained in this Policy and in other Group policies are subject to the regulations governing each country. Should there be any discrepancy between this Policy and other Group



policies and the regulations governing each area the issue shall be referred to the Supervisory and Surveillance Body or the Sustainability and Compliance Department of IGNIS.

3 PRINCIPLES OF ACTION

3.1 Before starting the business relationship with Third Parties:

- Information gathering: the necessary actions shall be taken, within reason, to identify and know the Third Parties related to Grupo IGNIS, through consultations with the latter, sending questionnaires or with external searches, with the aim, among others, of knowing the counterparty, the real owner of the transactions, its real activities and, if applicable, the origin of its resources.
- Evaluation and Selection: the selection of Third Parties shall be based on the principles of impartiality and objectivity and shall be made on the basis of the information obtained in order to identify the risk that the Third Party poses in terms of its adequacy and integrity.
- Signal identification: in the evaluation and selection of Third Parties, emphasis shall be placed on checking for any signs that may be an indication that the Third Party is not fit and proper.

A non-exhaustive list of possible third party risk indicators is set out in **Annex I** of this Policy. If any of the conduct listed in the Annex is detected, Compliance or legal counsel should be consulted.

3.2 Binding with Third Parties:

- Adherence requirements and contract terms: Third Parties will be requested to adhere to the Supplier Code of Conduct. In addition, where a contract exists between the parties, the necessary contractual clauses shall be included to ensure compliance.
- Compliance with Grupo IGNIS principles and values: Third Parties shall act in accordance with the law and the principles and values of the Grupo IGNIS as set out in its Codes and Policies.



3.3 During the business relationship with Third Parties:

- Relations with Third Parties shall be based on the principles of respect for the law, mutual trust and loyalty, reciprocity and transparency of information.
- Third Parties shall be encouraged to comply with the ethical, safety, environmental, social, legal, human rights, governance and sustainability guidelines set out in Grupo IGNIS policies in their activities with IGNIS and in their relations with third parties.

3.4 In any case, relationships with Third Parties shall be avoided when they involve:

- Situations that may be perceived as dishonest, such as conflicts of interest or taking undue advantage.
- Unethical behaviour that may cause harm to individuals or social groups, facilities or the environment; that may involve corruption, money laundering, terrorist financing, sanctions or any other illegal actions, or actions contrary to policies and regulations.

4 COMPLIANCE WITH THE POLICY

Employees in the development of their duties shall strive to act according to the law but also to do so according to the social corporate responsibility of Grupo IGNIS in order to guarantee that the principles and standards included in this Policy govern the normal operation of the Grupo IGNIS. The Company shall implement all resources necessary for everyone to whom this Policy applies, acts always honourably assuming the following responsibilities:

- Know and comply with this Policy as well as the rest of policies, principles and procedures of Grupo IGNIS aimed at developing their commitments in order to guarantee their adherence to all requirements.
- Ensure that Business partners and other collaborators affected by this Policy and other codes, policies, principles and procedures of Grupo IGNIS commit and comply with them.
- Avoid any situation that could lead to illegal practices or practices contrary to the basic principles of action contained in this Third Party Due Diligence Policy.



- Collaborate with compliance and audit bodies by providing the information requested and being faithful to reality.
- Consult the Supervisory and Surveillance Body and the Sustainability and Compliance area, directly or through the Queries and Complaints Channel, in case of doubts with the way to act in accordance with the provisions of this Policy and other codes and policies, principles and procedures of Group IGNIS.
- Communicate any incidence arising from the knowledge or suspicion of breach of this Policy and other policies, principles and procedures of Grupo IGNIS using the Queries and Complaints Channel.

The breach of the provisions in the Policy may be the object of legal actions. In the event of breach of the provisions of the Policy, the Company and its Employees shall react immediately subject to the framework allowed by the regulation to be applied, implementing all legitimate measures applicable.

The response will be consistent with the seriousness of the facts regardless of the hierarchy of the people involved.

5 QUERIES AND COMPLAINTS

Grupo IGNIS makes available for all Employees as well as for third parties the Internal Information System (hereinafter the “Whistleblowing Channel”) for any party interested in reporting incidents, queries, doubts or complaints regarding the breach of the commitments of this Policy as well as all other internal and external regulations applicable.

The Whistleblowing Channel is available on Grupo IGNIS corporate website for its use by all those Employees and third parties that require it.

Any Employee who is aware or has reasons to strongly suspect of a breach of this Policy or of conducts or acts contrary to the legal system shall contact through the Whistleblowing Channel with the Supervisory and Surveillance Body immediately.

The Whistleblowing Channel of Grupo IGNIS fulfils all demands and guarantees provided for Law 2/2023 of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption, guaranteeing:

- Confidentiality of information.



- Lack of retaliation against the informant.
- Integrity of the traceability and management of complaints and/or queries made.

The Supervisory and Surveillance Body shall initiate an investigation in case of detection of signs of an irregularity provided for in the Policy and/or in the applicable legislation and shall notify the beginning of such investigation to the informant and if applicable, the person denounced.

6 APPROVAL AND OPERATION OF THE POLICY

This Policy has been approved by the Board of Directors of Grupo IGNIS on 8 April 2025.

Since its approval the Policy is included in the regulations of Grupo IGNIS being in force until its annulment, revoke or update.

The Policy is subject to periodical revision and update processes in order to adjust it to the applicable regulations at any given time, to the social and professional reality and context of the Company.

In the event that the Policy is updated, the interested parties will be informed in a proper manner, through the communication mechanisms established by Grupo IGNIS.



ANNEX I

List of behaviours or signs of risk (non-exhaustive list):

- Lack of transparency, incomplete information or false information: The company does not provide clear and complete information about its structure, owners, policies, financial statements or experience in the sector or activity to be contracted.
- Relations with sanctioned parties: Links with individuals or entities on international sanctions lists.
- Location in high-risk or non-cooperative jurisdictions: Operating in countries with high levels of corruption, political instability or considered as a non-cooperative jurisdiction.
- Unethical business practices: Evidence of questionable business practices, such as sanctions or press reports of bribery, corruption or human rights violations.
- Request for cash payments or proposal for unusual payments or arrangements, or proposal for payment to a third party (even if from the same group).
- Financial problems: Indicators of financial problems, such as excessive debts, recurrent losses or negative audits.
- Regulatory compliance: Lack of compliance with local and international laws and regulations.
- Litigation history: The company has a history of lawsuits, legal disputes or regulatory problems.
- Negative references: Negative comments from previous customers, suppliers or employees.
- Frequent changes in executive leadership or management: Constant changes in senior management or ownership structure may indicate instability.
- Lack of internal policies: Lack of clear policies on ethics, compliance and social responsibility.
- Refusal to be audited or to provide recent audit reports.