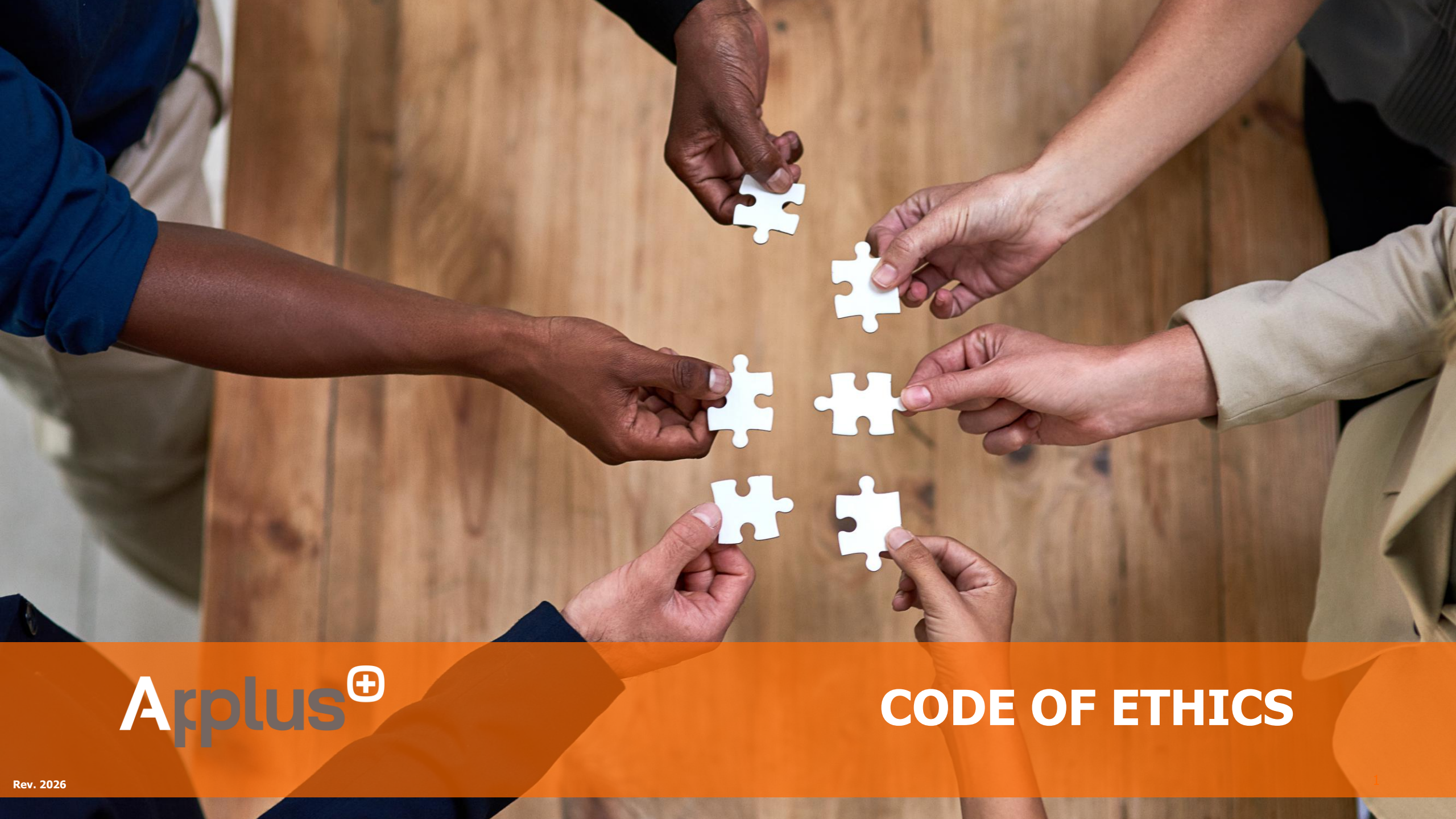


CODE OF ETHICS

Rev. 2026

Contents

01
Introduction and definitions 03

1.1. Introduction..... 04
1.2. Definitions..... 05

02
Applus+ Core Principles 06

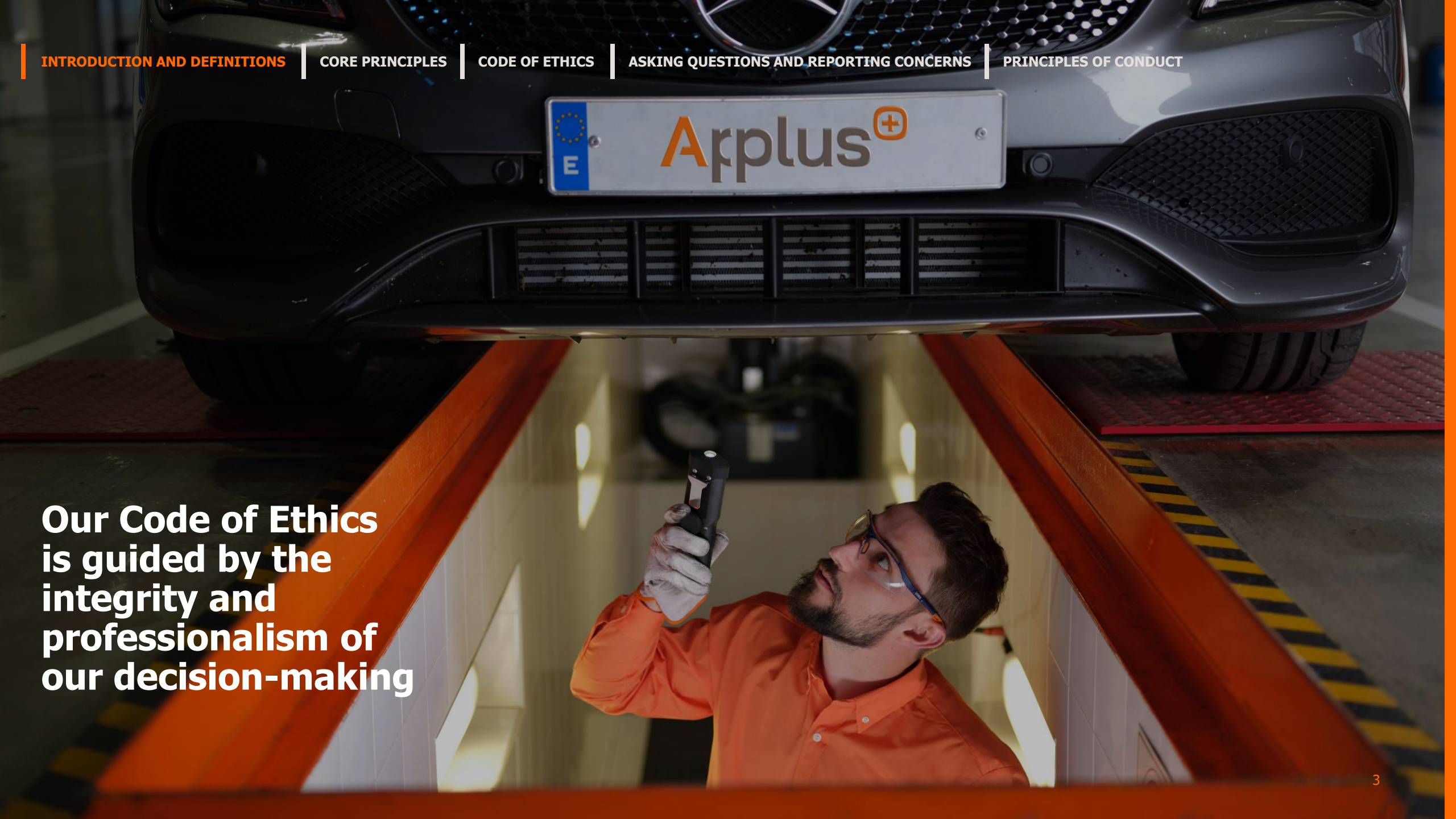
03
Applus+ Code of Ethics 09

3.1. What is the purpose of the Code?..... 10
3.2. Who has to comply with the Code?..... 11
3.3. Sustainability Committee and Chief Compliance Officer (CCO)..... 12
3.4. Communication and training..... 13
3.5. Review of the Code..... 13

04
Asking questions and reporting concerns 14

05
Principles of conduct 17

5.1. Respecting dignity at the workplace..... 18
5.2. Encouraging Diversity, Inclusion and Equality among our workforce..... 19
5.3. Committing to Human Rights and Rejection of Child labour and Modern slavery..... 20
5.4. Preventing health and safety risks and respecting employees' rights..... 21
5.5. Data protection and privacy..... 22
5.6. Handling confidential information and cybersecurity..... 23
5.7. Sustainable development and environmental protection..... 24
5.8. Fair competition and clients..... 25
5.9. Fighting against corruption 26
5.10. Fraud Prevention and Other Irregularities..... 28
5.11. Social responsibility, sponsoring and donations..... 29
5.12. Veracity of information and record keeping..... 29
5.13. Compliance with Business Regulations & Economic Sanctions ... 30
5.14. Integrity in our services 31
5.15. Conflicts of interest..... 31
5.16. Use of Applus+ resources 33



Our Code of Ethics is guided by the integrity and professionalism of our decision-making

1.1. Introduction

Our Code is guided by the integrity and professionalism of our decision-making, establishing a set of general principles that should guide our everyday behaviour as members of Applus+. Accordingly, it articulates a framework that seeks to go beyond the mere compliance with the law.

We all know the importance of acting with integrity and responsibility. Integrity allows us to build and preserve a sustainable environment to which we all are proud to belong to and it strengthens our professional activity. Moreover, through following this Code, our behaviour also contributes to the wider society.

Business growth and maintaining high standards in terms of management and compliance with regulations are mutually reinforcing elements. Building trust with the wider public is a gradual process and requires constant effort.

Therefore, it is the responsibility of all of us to protect the Group's reputation, which means acting with honesty and treating our stakeholders, whether internal and external collaborators, our customers, shareholders, partners and suppliers, in a fair and honest manner.

We count on your full support and commitment to help Applus+ remain a company of the future that is built on its core values contained in this Code of Ethics.

We expect and encourage you to read this Code carefully, to be its faithful guardian and we thank you in advance for your contribution to the implementation of the Code of Ethics within the Group.

With your help, Applus+ will continue to merit the confidence that we all have.

Mike Smith
Applus+ Chairman

Richard Bartlett
Applus+ CEO

1.2. Definitions

Below you will find the definitions of some of the terms used throughout the Code:

1

Applus+ or Group means Applus Services, S.A. and all of its subsidiaries and participated companies, including joint ventures with other business partners, which Applus+ Services, S.A., directly or indirectly, controls.

2

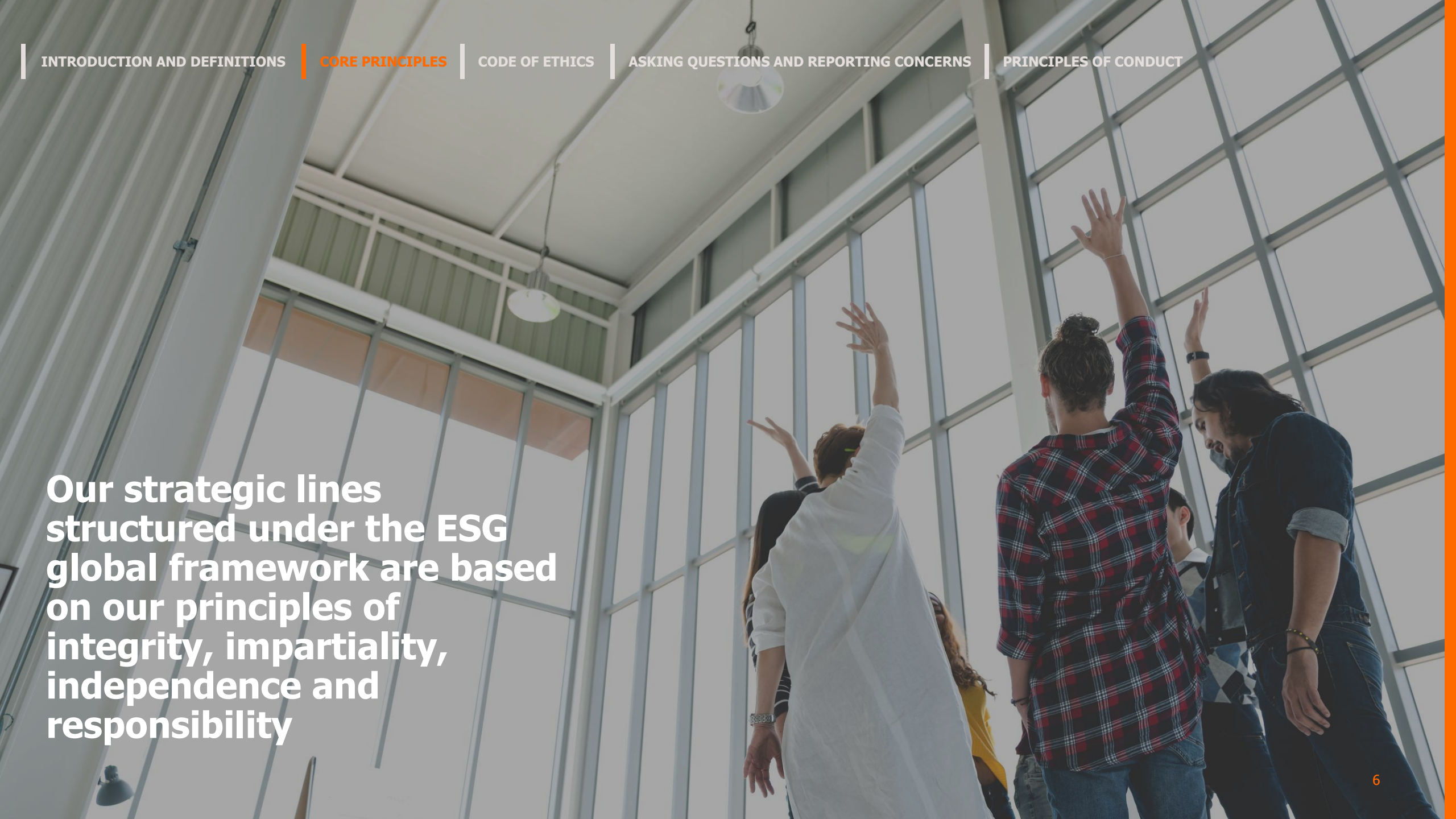
CCO refers to the **Chief Compliance Officer.** In general terms, responsibility for promoting and monitoring Group compliance with the Code of Ethics and the internal regulations on which it is based lies with the CCO.

3

Applus+ Professionals are all employees and other persons rendering services on behalf of Applus+, regardless of the type of contractual relationship with Applus+. Thus, it includes employees, freelance contractors, managers, officers, directors, and business processing outsourcing contractors working for Applus+.

4

Third Party means, as defined in the Global Anti-Corruption Procedure, any legal or physical person external to Applus, who is authorized to act on behalf of Applus +, such as agents and certain subcontractors and consultants.



Our strategic lines structured under the ESG global framework are based on our principles of integrity, impartiality, independence and responsibility

Applus + commitment with sustainable development

The quality of our services and the success of our business depend on many variables, but one of them, without a doubt, is acting in a fair and honest manner every day as **socially responsible individuals.**

We strongly believe in **Environmental, Social and Corporate Governance (ESG)** values delivered in a context in which our business operations create value beyond our financial return by bringing direct and indirect benefits to society and generating significant positive impact on the environment and the local communities where we work.

> Applus+ is committed to continue delivering responsible and sustainable business, both in how we manage our operations (Applus+ team, clients and investors' expectations) and in how we contribute to the wider community and the world around us.

As a global Group, we are aware that our operations can touch multiple areas in different locations and industries. The sense of 'Good Business' expects us to act this way and to be conscious of the risks driven by our activities, consolidating sustainable and responsible business practices.

We strongly believe that all **current and future initiatives developed under the ESG umbrella will contribute to generate long-term value to us**, to our customers and to our stakeholders as a whole.

Our strategic lines structured under the ESG global framework are based on our principles of **INTEGRITY, TRANSPARENCY, IMPARTIALITY, INDEPENDENCE and RESPONSIBILITY** to boost ESG management across the organization and reinforce our commitment.

We place the highest value in this in order to successfully grow our business and create long lasting value for all our stakeholders.

Our **commitment on sustainability** is channelled through specific goals supported and deployed by a series of activities, structured into the five pillars set out below that underpin the value of our reputation and operations and are aligned with the **United Nations' Sustainable Development Goals (SDG).**

Integrity: We believe in and promote acting honestly in all relations and in strict compliance with all applicable laws. Applus+ respects the dignity of every person and cares about others' wellbeing and safety.

Transparency: Mutual respect, dialogue and transparency are the foundation of our relationships. Relations with the authorities, regulatory entities, and government agencies shall be conducted following the principles of cooperation, honesty and openness.

Impartiality and independence: We operate in a free, objective, and autonomous manner and avoid any type of corruption or conflict of interest that may affect our decision-making.

Responsibility: We ensure that our employees and partners have a safe and healthy workplace in which to carry out their activities, and one that is respectful to the environment and the communities in which we operate.

In essence, at Applus+, **we aim at serving with integrity, independence and impartiality** and **to exceed the expectations of those who trust in our products and services in a responsible manner.**

The rules in the Code of Ethics represent minimum standards for ethical behaviour within Applus+ that apply to all countries, companies, and legal systems

3.1. What is the purpose of the Code?

The **Code of Ethics** is a binding set of rules that define the expectation of behaviour and set forth the principles that should guide the conduct of Applus+ and all its Professionals in the performance of their duties and in their commercial and professional relationships.

All Applus+ Professionals are required to comply with the conduct presented in this Code.

Our Code of Ethics is the cornerstone of Applus+'s Compliance Management System (CMS). The rules in the Code of Ethics represent minimum standards for ethical behaviour within Applus+ that apply to all countries, companies, and legal systems. This Code, together with its implementing regulations, highlights the firm **commitment made by Applus+ to promote good ESG responsibility.**

This Code of Ethics may not be able to provide an answer to each situation and ethical dilemma we are presented with in the workplace. **Each of us is responsible for ensuring we understand Applus+ policies and procedures, and for acting with integrity and common sense, observing Applus+ core principles in every aspect of our work.**

In case of doubt, Applus+ makes available to all those who must comply with the Code, as well as our clients, suppliers and business partners, the **Ethics & Compliance (E&C) Communication Channel** described in Section 4 of this Code.

3.2. Who has to comply with the Code?

All Applus+ Professionals have the duty to know and comply with the Code, regardless of their rank, location or the Applus+ Company to which they provide services. **Each and every Professional of Applus+ must expressly undertake to comply with the Code**. For this reason, Applus+ provides them with access to the Code and specific training on this. Failure to read our Code, to complete compliance trainings, or to sign any related acknowledgements, does not release Applus+ Professionals from their obligation to comply with the Code.

Respect for and compliance with the Code, as well as commitment to Applus+ values have to be considered in each case of granting a promotion within Applus+.
No breach of the Code is justified. No Applus+ Professional may justify conduct that contravenes the provisions of the Code of Ethics in reliance on an instruction from a superior or knowledge of the conduct by said superior. Also, in such cases, the **Applus+ Professional must report it via the E&C Communication Channel.**

The success of the Code depends on the commitment of each of us but the obligation to strictly comply with the provisions of the Code is especially important for directors and managers.

The recruiting and selection procedure for directors and managers considers their merits, capacity and commitment with the Code's values. The degree of fulfilment of the obligations listed above is taken into account both in their performance evaluation and promotion decisions, as well as in the determination of their remuneration.

We expect our clients, business partners and suppliers to be professional and honest, and embrace our core principles. In order to achieve this aim, Applus+ is committed to fostering among them practices that are in line with our Code of Ethics. Pursuant to the Global Anti-Corruption Procedure, Third Parties shall undertake to comply with our Code.

Applus + requires that all directors and managers:

- **Foster a culture of ethics and compliance** in their everyday work
- **Raise awareness and promote strict compliance** with the Code
- **Take adequate measures to supervise** that those under their authority comply with the Code
- **Select and promote their employees and collaborators according to**, among other relevant criteria, their **integrity**, **qualification** and their **work performance**
- **Seek guidance from the CCO in case of doubts** on the application or interpretation of the Code
- **Promptly report any actual or suspected breach of the Code**, including those that other share with them

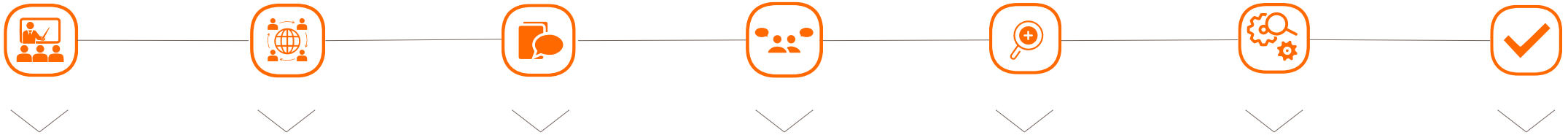
The safety of Applus+ Professionals and third parties is a high priority for the Group. The rules established in this procedure may be exceptionally overridden in the event that a Professional or third party is at imminent risk of physical harm or unlawful detention. In such cases, the affected individual must immediately report to Applus+ Chief Compliance Officer.

3.3. Sustainability Committee and Chief Compliance Officer (CCO)

Applus+ Board of Directors has entrusted the Sustainability Committee to promote the implementation of the **ESG Policy of the Group** and in particular, the management of **ESG matters, ESG responsibility, ethics and transparency.**

The CCO, under the direction and supervision of the Sustainability Committee, must take the necessary actions to promote the Code of Ethics and monitor compliance with it by all Applus+ Professionals.

Thus, the CCO is in charge of:



Disseminating the content of the Code, designing and conducting necessary **compliance training.**

Promoting and coordinating the application of the Code of Ethics by the various companies of the Group.

Enhancing and promoting the approval of internal policies and procedures as required for **effective implementation of our values**.

Receiving and handling questions and complaints related to the Code and reports on potential irregularities.

Investigating any alleged breach of the Code and participating in the proposal of the corresponding measures, disciplinary and otherwise.

Carrying out the necessary **risk assessments** to assess the need to update the Code.

Supervising and monitoring compliance and correct implementation of the Code, without prejudice to the duties of Internal Audit and its assistance if required.

Each year the CCO will prepare and submit to **the Sustainability Committee** an **annual report on all actions carried out in compliance with the above listed obligations** to evaluate the level of Compliance with the Code of Ethics.

3.4. Communication and training

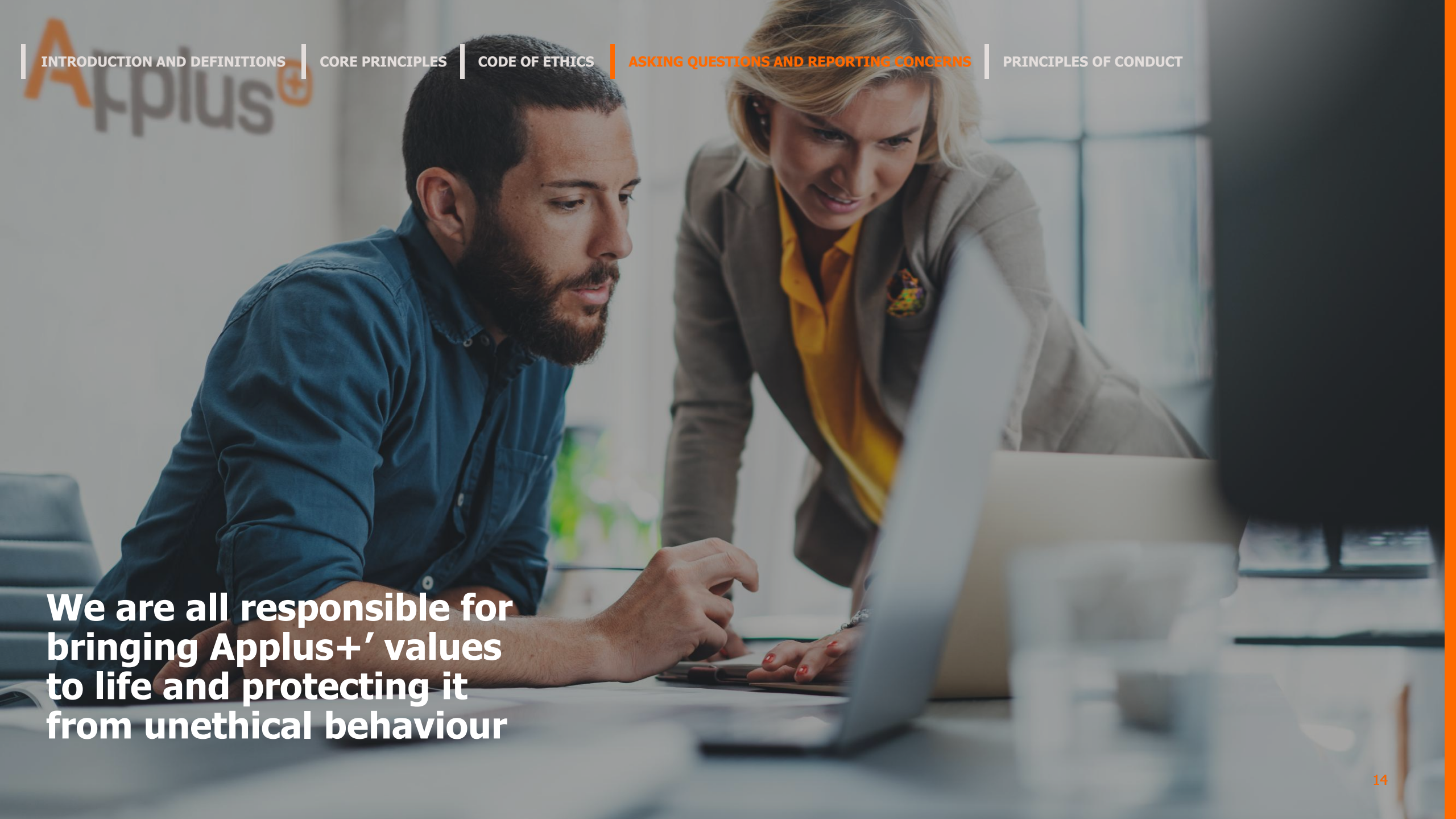
Applus+ provides Applus+ Professionals and Third Parties them with a copy of this Code at the time of starting the employment or commercial relationship with them. Applus+ Professionals and Third Parties shall at that moment expressly commit to observe the Code.

The CCO is responsible for promoting the dissemination of **the content of the Code of Ethics among Applus+ Professionals, clients, suppliers and business partners.** In this regard, the CCO must develop, and keep up-to-date, a training and internal communications plan to increase knowledge of the Code among Applus+ Professionals.

It is a **binding obligation** for all Applus+ Professionals to attend the periodic training on the Code and, if applicable, on the regulations that develop it.

3.5. Review of the Code

The Code of Ethics shall be revised and updated periodically. The **Sustainability Committee**, **Internal Control department, and the CCO** shall be able to make proposals to improve the Code of Ethics. Any revision of the Code of Ethics shall require the authorisation of the Sustainability Committee and the Board of Directors.



We are all responsible for bringing Applus+' values to life and protecting it from unethical behaviour

We are all responsible for bringing Applus+' **values to life and protecting it from unethical behaviour**. Thus, is it essential that we all feel free to ask questions, or raise concerns, if we are uncertain about what to do, or if something does not feel right.

Asking questions

If you have doubts concerning this Code of Ethics, you can get **advice from your superior or from Applus+ Compliance department**. Additionally, Applus+ **Ethics & Compliance (E&C) Communication Channel** is available to all Applus+ Professionals, as well as to our clients, suppliers, business partners and other third parties to raise any questions or doubts regarding the interpretation and application of the Code of Ethics.

All questions are welcomed and will be handled both in a timely and sensitive way.

The CCO is in charge of managing the E&C Channel and redirecting those doubts not related to the Code or related policies to the appropriate person.

How to access it

Communications to the **E&C Communication Channel** may be sent by completing the electronic form available in Applus+ global intranet as well as in the following section of **Applus+ website**.

Reporting Concerns or Suspicions

All Applus+ Professionals, as well as Third Parties, shall report through the **Ethics & Compliance (E&C) Communication Channel** any reasonable indications or suspicion of any act or omission in violation of the rules set out in this Code. Speaking up is not optional. If you believe that the Code**, Applus+ internal regulations, or the law may be violated, you must raise your concerns in a timely manner**.

In the event that the complaint bears any relationship with the CCO or the Group's Compliance department, it may be directly reported to the General Counsel, who shall observe the rules laid down below.

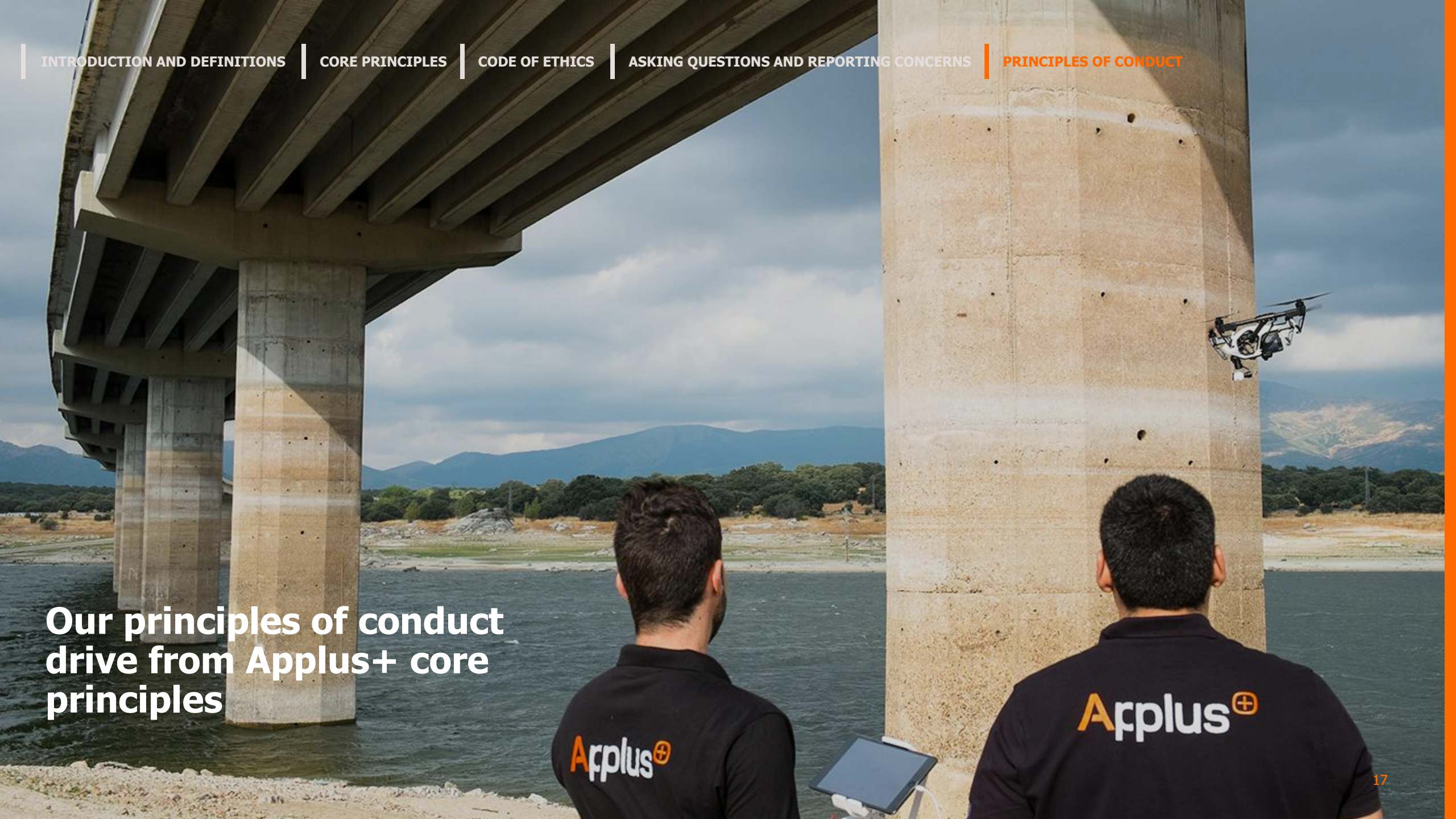
In accordance with **Applus+ Policy on the Ethics & Compliance Communication Channel System and Informant protection**, the CCO is responsible for managing the Ethics & Compliance Communication Channel and, as long as their impartiality is not compromised, will handle any reported complaint through this channel. Thus, the CCO will oversee and coordinate any investigation, and all Applus+ Professionals are obliged to follow the instructions of the CCO in this regard.

This Code and its related policies are not just a set of "best practices" or recommendations. Compliance with them is mandatory. Therefore, any breach may result in the imposition of disciplinary measures up to and including, as the case may be, termination of the professional relationship, in accordance with applicable laws and practices.

All communications must be made in good faith and based on reasonable grounds. Reasonable grounds refer to facts or indications from which the reasonable conclusion can be drawn that an act or omission in violation of the rules of this Code has occurred.

In order to grant maximum security and protection of the person reporting the breach, Applus+ commits itself to:

- Prevent, investigate and act against any kind of harassment or retaliation against a reporting person (or those connected to such reporting person).
- Comply with applicable labour and data protection laws and internal policies.
- Ensuring the confidentiality and/or anonymity of the whistleblower throughout the investigation.



Our principles of conduct drive from Applus+ core principles

The **principles of conduct that derive from Applus+ core principles** are listed in this section of the Code.

5.1. Respecting dignity at the workplace

Applus+ commitment to the values in this Code would not be credible if it is not reflected in an employment relationship based on **respecting the dignity of every employee.** The employment relationship shall be free from any abuse of authority or any conduct that might seriously offend others.

Applus+ operates in various cultures, with different customs that we have to learn about and respect, **acting in a respectful manner and according to the different social norms.**

Our **Anti-Discrimination Policy** is focused on the prevention of any type of discrimination in hiring decisions, professional promotions, workplace organization or disciplinary actions.

Applus+ is opposed to all forms of unlawful or unfair discrimination.

Bullying and harassment in the workplace, including sexual harassment, are intolerable behaviours and are required to be reported by everyone.

5.2. Encouraging Diversity, Inclusion and Equality among our workforce

Applus+ strongly believes in diverse and inclusive work environments, where each individual can grow personally and professionally. **Each individual is unique and we want everyone to perform at its best** in order to ensure that our workforce grows and remains diverse in regards to cultures, gender, generation, abilities and other capacities, because Applus+ values differences.

Diversity makes us stronger as a company and helps us provide a better and more inclusive place to work. We all have a responsibility to support, encourage and contribute to a diverse workplace.

Diversity has a large part to play in our performance, values and team-oriented work environment.

Applus+ proudly supports our **Diversity and Equality Policy**, which is focused on promoting diversity and equality principles to build a better workplace together. Applus+ is also engaged in several projects that promote **Diversity, Inclusion and Equality** throughout all the companies of the Applus+ Group.

5.3. Committing to Human Rights and Rejection of Child labour and Modern slavery

As part of our commitment to the ***Ten Principles of the United Nations Global Compact***, Applus+ supports and respects the protection of internationally proclaimed human rights and to help prevent and stop possible abuses of these rights.

United Nations Global Compact

In what regards to child labour, Applus+ believes that the **exploitation of children is abhorrent and counterintuitive to our beliefs** as a company that all peoples deserve basic human rights such as access to education. As such, all offices are required to abide to local legislation relating to minimum working/school leaving age, with any noted non-compliance to this being dealt with swiftly by the management at all levels.

This is not to be confused with **Work Experience, Internship or Apprenticeship programmes designed to provide young person valuable experience**. Such programmes shall be undertaken in a formalised manner that ensures the welfare of the individuals concerned.

Modern slavery is a crime and a violation of fundamental human rights. All types of modern slavery have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain. Applus+ is committed to supporting the elimination of any forms of Modern Slavery and fully meet its obligations under all relevant legislative requirements.

Applus+ condemns the act of enslaving and trafficking people or any perceived notion of such activities taking place. **Forced or compulsory labour is strictly prohibited**. Employees must not be forced into involuntary labour and coercion.

5.4. Preventing health and safety risks and respecting employees' rights

Building a healthy work environment and respecting the dignity of employees include **respecting employees rights**. Our Group will respect the international standards promoted by the International Labour Organization wherever it operates. **Applus+ recognizes the freedom of association**, which means that all persons within our organization have the right to freely affiliate with trade unions, and the right to collective bargaining.

The Applus+ Occupational Health and Safety Policies prevent risks and promote Health and Safety in the workplace.

Applus+ cares and protects the health, safety and welfare of its Professionals and all Professionals have the right to challenge and the authority to stop the work whenever they have concerns about safety. In turn, **all Applus+ Professionals have the obligation to know and comply with the Group's Health and Safety policies** and procedures, and ensure their own safety as well as the safety of all people who might be affected by their activities.

5.5. Data protection and privacy

Managing any business today requires the protection of personal data in the context of a **vast array of day-to-day business operations** which rely on different data processing activities. Based on these considerations, Applus+ will always strive to **protect individuals and their corresponding fundamental rights**.

Although laws related to data protection vary in the different countries where we operate, all Applus+ Professionals must respect these basic rules:

Access to any Applus+ Professional's file is restricted, in accordance with Group's Policy on the use of IT resources.

Personal data may only be collected and filed to the extent necessary and in order to achieve **a legitimate business purpose**, and such information may only be used for the purpose for which it is collected.

Personal data of any Applus+ Professional may be accessed during an investigation **when there are reasonable grounds to suspect that said Professional has breached the Code**, in accordance with applicable laws and internal policies.

In accordance with internal policies, personal data that is processed by the Company can be disclosed or made available to third parties, among others, **in order to comply with legal obligations to which Applus+ is subject**, where necessary for the performance of a contract or for the purposes of the legitimate interests pursued either by Applus+ or by a third party except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject. Applus+ may also share personal data in its possession if required by a competent authority, or to the extent that the data subject has granted consent to such disclosure.

Any reasonable indication or suspicion of a leak or breach (either deliberate or inadvertent) of personal or confidential information, or the personal use of such information, must be immediately reported by those with knowledge thereof through the Ethics & Compliance (E&C) Communication Channel.

5.6. Handling confidential information and cybersecurity

All Applus+ Professionals must treat as strictly confidential all reserved information to which they have access as a result of their professional activity at Applus+. Due to our activity, **we have access to suppliers and clients' sensitive information that we must protect and treat accordingly**. This includes the obligation not to disclose confidential information without respecting applicable conditions for it or make an improper use of it.

Additionally, Applus+ Professionals shall avoid personally benefitting from an opportunity about which they became aware as a result of the access to confidential information in the course of their work. **Applus+ Information Security Policy specify these obligations in more detail.**

Any confidential or non-public information of listed companies, including Applus+, may not be used in order to, directly or indirectly, carry out (or recommend a third party to do so) any type of transaction in their shares, financial derivatives or any other securities. **Internal Regulations for conduct in the Securities Markets set for the rules that apply to certain Applus+ Professionals.**

Cyber threats and cyber security risks have become more serious and complex as hackers use more sophisticated methods to gain illicit access to an organization's systems and data. It is therefore imperative that we all remain vigilant to these threats. To protect personal and confidential information, as well as our know-how, **Applus+ takes every reasonable measure** to prevent unauthorized access, disclosure or misuse, across all our business activities and every form of communication.

We all have the responsibility to be cyber secure and we must take the time to understand what we need to do to protect our networks, systems, devices and the information that we use on a daily basis.

Applus+ has teams dedicated to responding to various types of incidents and has put in place plans and procedures to keep our business operating and effectively enabling our teams to recover from cyberattacks. These are a key part of protecting Applus+ and client data and delivering our highest levels of client service.

Confidential information may include:

Business or Trade secrets of Applus+ or third parties, such as pricing policies, research projects, customer database, accounting or financial information, know-how, business development plans or any materials marked "confidential".

5.7. Sustainable development and environmental protection

Our Company is committed to **SUSTAINABILITY**, understood as the capability of meeting our own needs, without compromising the ability of future generations to meet their own.

The Group's **ENVIRONMENTAL COMMITMENT** is driven by a focus on preventing and **minimising the potential impacts on climate change and the environment caused by our operations**, as well as focusing on the services we provide to reduce or mitigate our clients' impacts.

In our own operations, we are committed to minimising our impact on the environment through reducing energy consumption at our sites, utilising renewable energy sources, implementing 'green' waste management practices and operating quality and environmental management systems.

5.8. Fair competition and clients

Any kind of agreement with our competitors against the law is strictly prohibited. Always err on the side of caution when corresponding with competitors.

We firmly believe that corruption has a negative effect not only on the company itself, but on all those within it and on society as a whole. It also leads to a loss of efficiency and credibility. Our company takes a zero-tolerance stance on corruption.

If you have any questions on anticorruption, please contact the CCO immediately through the Ethics & Compliance (E&C) Communication Channel.

At Applus+, we believe that innovation and compliance **with antitrust and unfair competition laws are the bases for economic growth**. Therefore, the following are strictly prohibited:

- Any illegal agreement intended **to share markets or to fix prices or bid-rigging** in the public or private sector.
- The **improper use and/or disclosure of trade secrets, confidential information or intellectual property rights** (such as trademarks, copyrights, and patents) belonging to third parties.
- Making of any type of offer or advertising with **information that is not truthful** or that could be misleading or deceitful for clients.

Our **Competition Policy** provides information about competition laws and guidance to our employees in order to identify sensitive situations and how the applicable laws may affect their behaviour when dealing or relating with competitors.

5.9. Fighting against corruption

Applus+ complies with **national and international laws relating to the prevention of corruption** in all countries where we are established.

Thus, Applus+ Professionals and Third Parties have the duty to avoid any corrupt practice. Applus+ has implemented a Global Anti-Corruption Policy and Procedure for all countries where we operate.

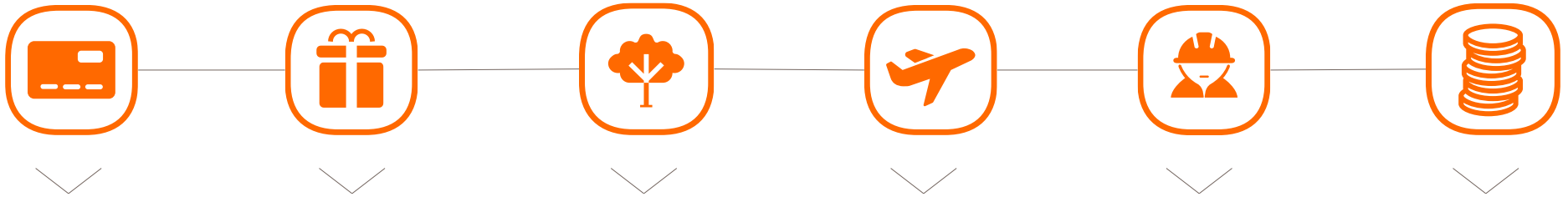
This policy and procedure prohibits the following activities:

1. To promise or give anything of value to public officials or other companies' employees to obtain an **unjustified treatment or benefit**.
2. To give anything of value to public officials or other companies' employees **beyond the specific limits set out in our policy** or without observing the Global Anti-Corruption Procedure.
3. To **request or accept** anything of value from another company **to grant an unjustified benefit** to said company or a third party.
4. Use a personal relationship with a **public official, a member of his/her family or with an official or relevant member of a political party** in an improper manner in order to obtain a favourable treatment or unjustified benefit for Applus+.
5. Establish a business relationships with Third Parties acting on behalf of Applus+ **without prior confirmation of their professional integrity and their ability to comply with our Anti-Corruption Policy.**
6. Make payments to public officials, other than official tax, duties and fees, even if allowed by local law, **to obtain an authorization or to expedite or facilitate an administrative proceeding**.

In some countries or geographic areas, Applus+ might implement specific Anti-Corruption Policies, which will follow the provisions of the general policy.

Applus+ **discourages** its Professionals and Third Parties from giving or receiving gifts or hospitalities on behalf of Applus+. **The receipt or giving of any gift or hospitality shall be in strict compliance with the Global Anti-Corruption Procedure.**

Anything of value might be:



Before engaging in any lobbying activities with stakeholders, be sure to consult with the Legal Department, unless you have been specifically designated to do so by the company.

5.10. Fraud Prevention and Other Irregularities

Fraud is understood as **any act carried out through deception, with the intention of obtaining personal or corporate gain.**

Fraud can be committed in various forms, and there is no typical profile. It can be carried out by an **individual or in collaboration with others**.
It can be committed internally by Applus Professionals or Third Parties, or **externally** by suppliers, clients, or others.

Some examples of fraudulent acts include:

- **Intentional manipulation of financial statements**
- **Embezzlement (e.g., theft of cash before it is recorded in the company's books)**
- **Misappropriation of client funds**
- **Sales or expense information that is inflated, deceptive, or inaccurate**
- **Forgery or alteration of documents (e.g., checks or authorizations)**
- **Sale of customer information**
- **Assisting or inciting others to commit fraud**

Applus+ has policies in place to combat fraud, such as the Anti-Money Laundering Policy and the Employee Expense Claim Policy.

Fraud has negative consequences for each one of us. Compliance, Internal Audit, and Internal Control Departments work closely together in detecting, preventing, and combating various types of fraud. However, it is **responsibility of everyone to be vigilant against any unusual activity, closely monitor any suspicious financial transactions**, and **report any concerns** through the Ethics & Compliance Communication Channel.

5.11. Social responsibility, sponsorship and donations

As responsible member of society, **Applus+ promotes culture, science and arts through sponsorship activities and donations**. At Applus+, we fully believe that we should give back to our communities.

Any sponsorship or donation shall have a legitimate purpose, must be formalized in writing, and be approved pursuant to the Global Anti-Corruption Procedure.

Contributions to political parties or trade unions on behalf of Applus+, anywhere in the world, are strictly prohibited.

5.12. Veracity of information and record keeping

Guaranteeing the integrity, reliability and accuracy of information is everybody's responsibility. **We must ensure the accuracy and veracity of the information that we provide** to our shareholders, to the markets where our shares are listed and their regulatory agencies, and to any public administration.

In no case should Applus+ Professionals knowingly provide incorrect information.

Applus+ undertakes as well to provide adequate, true and objective information about the Group's evolution to its shareholders. **All of Applus+ financial transactions must be clearly and accurately documented and recorded**.

5.13. Compliance with Business Regulations & Economic Sanctions

Applus+ Group operates worldwide, **catering to the needs of its clients**, as part of its **ongoing growth and expansion**.
Applus+ recognizes that this process is crucial and may involve operating in high-risk countries or refraining from operating in certain countries or areas under specific circumstances.

Our **international presence** requires us to **understand and comply not only with local laws** but also with the **business laws of the countries where we operate**.
Applus+ is fully committed to complying with applicable laws and regulations regarding cross-border trade, as well as sanctions and export controls.

Before engaging in any cross-border trade operations, please refer to the Applus+ Sanctions and Export/Import Control Policy.
Prior to commencing operations in a new country, please follow the guidelines outlined in Applus+ Global Policy for Operating in a New Country.

5.14. Integrity in our services

Our services must be rendered in a **professional, independent and impartial manner**, according to the methods, procedures, practices and policies of Applus+ and the laws of each country. Recommendations, professional opinions, data, results and generally any asserted facts must be documented in a careful manner, in compliance with internal policies and protocols.

Reports and certifications have to include objective and truthful results and findings, as well as the corresponding opinion of the relevant professionals. **Applus+, in rendering its services, strictly observes and avoids any kind of legal restriction or limitation as the services that it can render, in accordance with the Global Conflict of Interest Policy and other applicable internal regulations.**

5.15. Conflicts of interest

A conflict of interest arises when the personal interest of an Applus+ Professional is or can be, directly or indirectly, in contradiction with the interest of the Group. **The risk to be avoided is that the personal interest that an Applus+ Professional may have in a given scenario affects its decision-making on behalf of Applus+, which should always pursue the best interest of the Group**. Therefore, within the framework of the professional relationship with Applus+, Professionals with decision-making capacity or influence should put the interests of the Group before their personal interests. Applus+ Professionals have a duty of loyalty towards Applus+ and therefore, as a general rule, **they must prevent and avoid being in a situation of conflict of interest.**

This entails taking the necessary measures so that the conflict of interests does not take place. However, it is not always possible to avoid a conflict of interests. In those cases where it is not possible or practical to avoid a conflict of interest, the Professional must inform its superior and/or its Human Resources team, so the situation can be addressed and due measures can be put in place.

The Global Policy on Conflicts of Interest sets out in more detail the rules on what constitutes a conflict of interest and how it is appropriate to act in these cases.

Common examples of situations that present a conflict of interest are:

Hiring family members or friends.

Having financial interests in companies competing with Applus+, or which are **clients or suppliers of the Group.**

Carrying out any paid activity related to the type of services that Applus+ may provide, in addition to work performed in Applus+.

Rendering any other services to Applus+ clients when such service has been facilitated by the previous performance of work by Applus+ for such client or when said service prevents the Applus+ professional from performing its functions in Applus+ with the objectivity and impartiality due, unless duly authorized.

Using our employment within Applus+ in order to secure any business or commercial opportunity for ones own benefit.

Some of the above conducts may be authorised in accordance with applicable internal policies and the Conflict of Interest Policy itself.

5.16. Use of Applus+ resources

As established in the Group's Policy on the use of IT resources, **corporate email accounts are the property of the Company and therefore not appropriate for private use**. Any use of the corporate email account for private purposes constitutes a waiver of privacy of its content.

IT resources (such as PCs, laptops, tablets, phones, internet access and other communication systems) that Applus+ provides for the use of its Professionals are for professional use and may only be used for personal issues when such use does not interfere with the performance of professional activities. In any case, **Applus+ reserves the right to control the use of these IT facilities, including communications made in the past, always in compliance with applicable law and/or internal policies.**

Those Professionals who have an Applus+ corporate email account shall always use said account in their professional communications on behalf of Applus+.

Use of external files and software puts our security at risk and might lead to important criminal and civil sanctions for Applus+. Therefore, **any download or use of unauthorized software, any downloads of inappropriate content or any action that violates intellectual property rights is prohibited.**

The rest of Applus+ resources may only be used exclusively for developing our activities and in any case never for personal use. All Applus+ Professionals must take proper care of resources assigned to them and must avoid damage, theft or any improper use of such resources.

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