Anti-Bribery Policy

Anti-Bribery Management System
Prim Group

Approved by the Board of Directors of Prim, S.A.
27 February 2025

Version	Date	Author	Approved by	Comments
V1	12/06/2023	Compliance and ESG Department	Board of Directors of Prim, S.A.	Initial version
V2	27/02/2025	Compliance Department	Board of Directors of Prim, S.A.	The Anti-Bribery Management System is implemented and integrated in the Crime Prevention Framework. Other rules for implementation are also included.

CONTENTS

I. INTRODUCTION

According to the United Nations, corruption remains one of the greatest barriers to economic and social development. The United Nations Development Programme estimates that ten times as much money is lost to corruption in developing countries as is spent on official development assistance, undermining the achievements of the SDGs[1] and polluting business environments.

With this Policy, Prim Group places on record its long-standing commitment to **zero tolerance to the commission of crimes** and in particular, the **crimes of corruption and bribery in all their forms.**

This Anti-Bribery Policy describes the **Anti-Bribery Management System** implemented by Prim Group, which has been developed according to the regulations and principles established in the local legislation of the companies that make up the Group and best practices in Spanish and international anti-bribery issues, and implements the rules and principles set out in Prim Group's Code of Ethics and in its other internal regulations.

The Anti-Bribery Management System is part of Prim Group's Crime Prevention Framework.

II. PRIM GROUP

Prim Group or the **Group** consists of its Spanish parent company, Prim, S.A. (hereinafter "**PRIM**") and all its subsidiaries, under the terms stipulated in article 42 of the Spanish Code of Commerce.

III. CONCEPT OF BRIBERY AND LEGAL CONSEQUENCES

Bribery takes place in the public realm, and consists of requesting, receiving, offering or delivering a gift or reward of any kind to an authority, public official or person engaged in the exercise of a public office so that they act contrary to the duties inherent to their position or perform an action inherent to their position, or so that they do not carry out, or delay, an action that they should carry out given their position or office. **Active bribery** is when a private individual makes the offer, promise or delivery. Meanwhile, **passive bribery** is committed by a public official who requests and/or accepts the promise, or receives the gift from a private individual. A perpetrator of bribery can therefore be either a private individual who offers or delivers a bribe, or the official or authority who solicits and/or accepts it.

[1] The 17 Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development, adopted by world leaders at a historic United Nations summit in September 2015, officially entered into force on 1 January 2016. With these new universally applicable Goals, over the next 15 years countries will step up their efforts to end poverty in all its forms, reduce inequality and combat climate change, while ensuring that no one is left behind.

Corruption takes place in the private realm, and consists of a director, administrator, employee or shareholder of a commercial enterprise or of a company, either on their own behalf or through an intermediary, receiving, requesting or accepting an unjustified benefit or advantage of any type, or offering or promising to obtain it, either for themselves or for a third party, as consideration for unduly favouring another party in the purchase or sale of goods, or in the procurement of services or in commercial relations; or on one's own behalf or through an intermediary, promising, offering or granting an unjustified benefit or advantage of any type, for the same purpose, to directors, administrators, employees or collaborators of a commercial enterprise or company, either for themselves or for third parties.

Depending on the country, the term **bribe**, is often also used to refer to corruption and/or bribery interchangeably, whereby in the broadest sense, bribery means offering, promising, giving, accepting or soliciting an illicit advantage of any value (in money or in kind), directly or indirectly, for the purpose of encouraging or rewarding another person, in the public and/or private sector, to act or refrain from acting in relation to their duties and/or tasks.

International bribery or **corruption in international business transactions**, is also regulated. This consists of offering, promising or giving an undue advantage or benefit, pecuniary or otherwise, either on one's own behalf or through an intermediary, to a public authority or official for their benefit or for the benefit of a third party, so that they act or refrain from acting in relation to exercising their public duties, in order to obtain or maintain a contract, business or any other competitive advantage while undertaking international economic activities.

The OECD Convention[2] on Combating Bribery of Foreign Public Officials in International Business Transactions sets standards for the prevention and punishment of this crime. This Convention, to which Spain, Italy and Portugal are signatories, requires its members not only to criminalise this offence, but also to apply it to individuals and companies.

For the purposes of this Policy, corruption, bribery or bribery may be used interchangeably to refer to the commission of these illegal practices in the private and public sector, in Spain and internationally, under the terms set out above.

Fraud is considered to be any dishonest practice or unlawful behaviour carried out with the intention of damaging the interests of another party, or depriving them of their rights by means of intentional deception or concealment.

[2] Organisation for Economic Co-operation and Development.

Criminal liability of legal persons and anti-bribery management systems

One of the most important steps in the prevention of corruption and bribery was the incorporation of criminal and/or administrative liability for legal persons in the legal systems of countries including Spain, Italy and Portugal:

- In **Spain**, Organic Law 5/2010 of 22 June 2010, which amended the Criminal Code (hereinafter "**Spanish Criminal Code**") introduced criminal liability for legal persons. Subsequently, the amendment introduced as a result of Organic Law 1/2015 specified the requirements for a legal person to be declared criminally liable for the commission of certain offences under the Criminal Code (including the offences of corruption, bribery and trading in influence, and corruption in commercial transactions) and included and regulated the requirements to be met by systems for the organisation and management of criminal risks and crime prevention frameworks.

- In **Italy**, the administrative liability of legal persons was introduced by Legislative Decree 231/2001, regulating the administrative liability of legal persons, companies and associations even without legal personality, (hereinafter "**Italian Legislative Decree No. 231/2001**"). Bribery and corruption are among the offences that give rise to this liability. A legal person is free of this liability when it can be demonstrated that the necessary organisational, management and control frameworks to prevent the commission of the offences have been adopted and effectively implemented.

(i) In **Portugal**, the criminal liability of legal persons was introduced with the reform of the Criminal Code in 1982, but the real legal implementation took place with its reform by Law no. 59/2007 of 4 September, which regulated in detail the circumstances in which legal persons could be charged with offences committed, among other important issues (hereinafter the "**Portuguese Criminal Code**"). Additionally, Decree-Law No. 109-E/2021 of 9 December, which creates the National Anti-Corruption Mechanism and establishes the general framework for the prevention of corruption, requires companies with more than 50 employees to adopt and implement a regulatory programme that at least includes a plan for the prevention of corruption risks and related offences, a code of conduct, a training programme and a whistleblowing channel, in order to prevent, detect and penalise acts of corruption and related offences, carried out against or through the institution (hereinafter "**Portuguese Decree-Law no. 109-E/2021**").

This highlighted the importance of companies implementing anti-bribery management systems to prevent, mitigate, detect and address this type of offence.

IV. SCOPE OF APPLICATION

The Anti-Bribery Management System described in this Policy applies to:

1. All employees of the companies that make up Prim Group (hereinafter referred to as "**Employees**[3]").

2. The legal representatives, members of the administrative bodies and de facto directors of the companies that make up Prim Group (hereinafter referred to as "**Representatives**[4]").

3. The Employees and Representatives shall be collectively referred to as "**Internal Collaborators**".

Compliance with the rules and principles governing the Anti-Bribery Management System by Prim Group's stakeholders (hereinafter referred to as "**Third Parties**[5]") will depend on their degree of engagement with Prim Group. Prim Group shall require compliance with its Management System by all Third Parties acting in its name and on its behalf, and shall adopt preventive measures and establish effective communication channels fostering the prevention and/or mitigation of these criminal risks associated with the activities that link it with its other Third Parties. To that end, Prim Group may inform them of and demand compliance with the Crime Prevention Manual, the Code of Ethics for Suppliers, this Anti-Bribery Policy and any other internal regulations.

V. ANTI-BRIBERY MANAGEMENT SYSTEM

Prim Group's Anti-Bribery Policy describes the rules and principles that govern the workings and structure of the Anti-Bribery Management System implemented by the Group, which aims to prevent, detect and deal with bribery, and establishes the rules and principles of action that are binding on all its Internal Collaborators and Third Parties, depending on their level of engagement with the Group.

Prim Group's Anti-Bribery Management System is included in its Crime Prevention Framework, and therefore shares and benefits from its constituent items and its operations.

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[3] Any natural person who has an employment or management relationship with Prim Group companies, regardless of their employment status.

[4] The legal representatives of Prim Group companies, including its legal administrators, and those authorised to take decisions in its name, including de facto administrators and other external oversight bodies, and any natural or legal persons associated by legal relationships and/or relationships of any type other than employment relationships acting on their behalf.

[5] Any natural or legal person who maintains any type of business and/or professional relationship with Prim Group companies, including strategic partners, clients (public and private), patients and consumers, suppliers (related to the core business, such as manufacturers and suppliers of raw materials, suppliers used for the outsourcing of internal services and other suppliers), distributors, self-employed professionals, the scientific community, R&D centres, NGOs, associations and other non-profit organisations, universities and other educational and professional institutions, and other companies in the sector (competitors).

5.1.- Objectives

The objectives of Prim Group's Anti-Bribery Management System are as follows:

- **Identify the activities** carried out by the Group's Internal Collaborators and even by Third Parties acting on behalf of and representing the companies that make up Prim Group, **in which a risk of bribery may arise**.

- Develop the policies, procedures and **standards necessary to prevent** or at least mitigate the bribery risks identified.

- Reinforce the Group's culture of compliance, based on the principle of **zero tolerance to the commission of any crime**, and particularly bribery and fraud.

- Ensure **compliance** by the Group companies **with the applicable legislation on bribery** at Spanish and international level.

- Establish the **obligations of the governing bodies and senior management** in the fight against bribery, and in the allocation of resources to implement and maintain the Anti-Bribery Management System.

- Enable **communication channels** that guarantee confidentiality for informants and the contents of reports, and the ability to report anonymously without fear of reprisals, thereby enabling suspected bribery taking place within the organisation to be reported.

- Ensure that **internal investigations** take place when circumstances that may constitute bribery come to light, enabling corrective action to be taken in the event of any breach of the Anti-Bribery Management System, including the application of the applicable penalties, depending on whether the party concerned is an Internal Collaborator or a Third Party.

- Identify Group Internal Collaborators with the **authority to dispose of funds and authorise transactions and/or business operations**, and establish clear and objective procedures so that they comply with the rules and principles of the Anti-Bribery Management System.

- Ensure that all **financial transactions and business activities** are transparent and listed in full, accurate and true accounts, in accordance with the applicable Spanish and international legislation.

- Foster knowledge of and compliance with the Anti-Bribery Management System through **training sessions** to raise awareness of bribery risks and the Group's anti-bribery policies and procedures.

- Regularly monitor the **efficiency and effectiveness of the Anti-Bribery Management System** and take action as necessary.

- Establish **alerts and/or countermeasures** for situations that could constitute bribery.

- Foster **trust and confidence** among Prim Group's internal and external stakeholders.

5.2.- Identification of corruption and/or bribery risks

The **identification, analysis, assessment and monitoring of the risks of corruption and bribery** follow the methodology established in Prim Group's Crime Prevention Manual and are listed in the Criminal Risk Report, which with the "Criminal Risk Assessment" forms and the Criminal Risk Map, are documents for internal use by Prim Group's Compliance Officer.

The **operational areas** in which Prim Group is **most exposed to the criminal risk of corruption and bribery** are:

- **Marketing of medical devices** in hospitals, health centres and other health institutions in both the public and private sectors.

- **Relationships with** Spanish, EU and international **suppliers**, with regard to: (i) purchases of medical devices from manufacturers; (ii) purchases of raw materials; (iii) outsourcing of manufacturing processes; (iv) outsourcing of corporate tasks; (iv) purchases of other goods and services related to the Group's day-to-day operations.

- **Relationships with distributors** of medical and non-medical products manufactured by Prim for distribution outside Spain, Italy and Portugal.

- **Relationships with government bodies** arising from the procedures necessary for compliance with its obligations, e.g. licences and permits for the manufacture, distribution and marketing of medical devices.

- **Relationships with foreign public officials** in cases of public tenders and bids in other countries and/or arising from customs clearance in cases of imported and exported goods. However, most of these procedures are carried out by third parties.

- Obligations to the **Spanish Tax Authority** and the **General Treasury of the Social Security system**.

5.3.- Controls

The regulatory basis of the Crime Prevention Framework is also used for the Group's Anti-Bribery Management System, and as such they share the **Generic Controls**[6] referred to in the Corporate Management System, the Risk Management and Control System, the lines of defence, and their basic rules: the Code of Ethics, the Code of Ethics for Suppliers, adherence to Fenin's Code of Ethics and any other policy and procedure approved by the Group. PRIM's Board of Directors (as part of the Corporate Management System) and the three lines of defence play a major role in this area.

PRIM Board of Directors

As a representative body of the Group's parent company, the PRIM Board of Directors is the highest authority responsible for the Anti-Bribery Management System implemented by the Group and among other areas, is responsible for:

- Establishing the **strategy and objectives** in the prevention of bribery risks in the Group.
- **Approving Prim Group's Anti-Bribery Management System** and the regulations that govern it, and particularly Prim Group's Anti-Bribery Policy, as well as any updates that may be made to it.
- **Designating the manager** of the Anti-Bribery Management System.
- Keeping informed of the **monitoring, review and verification of the Anti-Bribery Management System**, approving the necessary amendments when breaches are identified or organisational changes take place in the organisation's oversight structure or in the activities carried out.
- Providing the System with the **human, material and financial resources** for it to function effectively.
- Encouraging the management bodies of the other **companies in the Group to adhere to the Group's Anti-Bribery Management System** and encouraging them to foster compliance with it.

The management bodies of the companies within the Group shall be responsible for adhering to the Anti-Bribery Management System and consequently to this Policy, ensuring its implementation and compliance with it. It is the responsibility of the management body of each company in the Group to convey this Policy and to encourage the training of its Internal Collaborators in this respect ("*Tone at the top*").

[6] General controls are considered to be those that affect all the activity and processes of the company or the Group in general, and therefore have an overall preventive function.

Other bodies involved are (i) the President of the Board of Directors of PRIM, to whom the Compliance Officer reports directly, (ii) the Audit Committee, which is responsible for supervising compliance with the applicable regulations and their effectiveness, including this System; (iii) the Appointments, Remuneration and ESG Committee, which oversees the application of Prim Group's Code of Ethics; (iv) the Executive Director, who is primarily responsible for ensuring the alignment of the Group's strategies and compliance objectives; and (v) the Management Committee, which is the body responsible for discussing all issues affecting the Group's strategy.

Lines of defence

The Group has decided to adopt an oversight framework comprising three different areas, enabling a specific allocation of responsibilities.

Senior Management[7] acts as the **first line of defence**, and is responsible for ensuring that its areas of responsibility engage in effective compliance with the oversight system implemented by the Group, demonstrating a permanent commitment to the culture of compliance and the System implemented, and encouraging compliance by the rest of the organisation. The main tasks of senior management in this respect are to:

- Ensure alignment between the **strategic and operational objectives** and the rules and principles that make up the System.
- **Allocate adequate and sufficient resources** to the areas for which it is responsible for the proper implementation, maintenance and improvement of the Anti-Bribery Management System.
- Foster **awareness of and compliance** with the rules and principles that make up the Anti-Bribery Management System, both internally and externally.
- Encourage the Employees under their responsibility to participate in the **review of the controls in place**, thereby contributing to the effectiveness of the Anti-Bribery Management System.
- Encourage the Employees under their responsibility to be aware of the existence and purpose of the **communication channels** provided by Prim Group, ensuring that no Employee is subject to any kind of reprisal or threat as a result of reporting in good faith any violation or suspected violation of the Anti-Bribery Policy of they are aware, or refusing to participate in an act of bribery.
- Adopt the measures or actions necessary for the effective application of the disciplinary system adopted by Prim Group.

[7] In the context of the Anti-Bribery Management System and therefore of this Policy, this refers to Employees who are authorised to make decisions on behalf of Prim Group or have organisational and oversight authority within it.

The **Compliance Department** acts as the **second line of defence**, and is responsible for ensuring that the Group's Management System operates effectively. To that end, it shall assess the level of compliance with the measures, processes and mechanisms established by the Group by its various areas, as well as their suitability for the activity actually carried out, and issue reports on that subject when appropriate. It reports to the President of the Board of Directors of PRIM, provided that the latter is non-executive, and is supervised by the Audit Committee.

The **Internal Auditing Department** is the **third line of defence**, and supports the oversight work carried out by the Anti-Bribery Management System.

The **Specific Controls**[8] are listed in section VI of this Policy.

5.4.- Financial resources management system

The most important **financial resource management** controls in place in the Group are listed below:

- Double verification of invoicing by the Customer Service Department and the Invoicing, Credits and Payments Department.
- Joint limited powers for the disposal of funds of up to 150,000 Euros for the Chief Financial Officer and the Executive Director.
- Joint powers for the disposal of funds of up to 150,000 Euros for the Accounts Department.
- Policy on the Internal Control System over Financial, Non-Financial and Corporate Reporting.
- External auditing of accounts for all Prim Group companies, with written confirmation of their independence from the companies audited, as well as information on services other than statutory auditing.
- Permanent external advice on tax matters.
- Permanent external advice on employment matters.
- Internal Auditing Department.
- Inventory of assets (regularly, and when the external audit is carried out).

[8] Specific controls are defined as policies and procedures that have a preventive or detective role in relation to a specific bribery risk.

- Procedure for Expenses, Travel and Entertainment with Third Parties, which includes general rules for the submission and settlement of expenses by Internal Collaborators, general requirements for the reimbursement of expenses, and entertainment expenses.

- Systematic and regular compliance audits of expense settlements through the ConcurSAP platform, of which the Compliance Department is the administrator (full access to information).

- Internal Policy and Procedure for donations, social contributions and sponsorships by Prim Group.

Prim Group also allocates the necessary financial, material and personal resources to ensure effective compliance with its Anti-Bribery Management System.

5.5.- Internal Reporting System

The **Ethical Channel**, which is part of the Internal Reporting System, has been set up to enable Internal Collaborators and Third Parties to report queries and any breach of internal regulations and the applicable legislation, including the reporting of any act of corruption, bribery or bribery. This Channel can be accessed through the link https://prim.canaletico.app/inicio.

This Internal Reporting System guarantees **confidentiality** for the informant, including **anonymity** and **protection from reprisals**. An Internal Reporting System and Ethical Channel Management Procedure has also been created. This will ensure the presumption of innocence, effective protection and the right to defence, and liaise with the judicial and administrative authorities, where appropriate.

Prim Group prohibits any reprisals from being taken against its Internal Collaborators and/or Third Parties as a result of (i) refusing to participate in or refusing to engage in any activity which they have reasonably judged to involve more than a low risk of bribery which has not been mitigated by the Group; and/or (ii) reporting in good faith, or on the basis of a reasonable belief, of actual or suspected attempted bribery or breaches of the Anti-Bribery Policy (except where the person has participated in the events being reported).

The Senior Management of Prim Group will adopt all the necessary measures both to prevent acts that could constitute reprisals against the Informant, and to immediately cancel any actions that could be considered reprisals and to remedy or rectify the effects of those actions. The Informant's working conditions must also be monitored on a regular basis to ensure that they are not being subjected to reprisals.

5.6.- Disciplinary System

Compliance with the regulations set out in the Anti-Bribery Management System shall be considered an essential part of contractual obligations. Any breach of these regulations may consequently constitute a breach of the primary obligations of the employment relationship, as set out in the employment contract, the workers' collective agreement and the applicable employment legislation.

In the event of a breach, Prim Group may:

- ask the Employee concerned to permanently cease the activity in which the relevant breach has occurred;
- apply disciplinary penalties appropriate to the seriousness of the breach, including dismissal in cases of very serious breaches; and/or
- undertake all the appropriate civil, administrative and criminal actions against the Employee arising from their breach, in accordance with the applicable Spanish legislation.

The possible application of penalties related to employment will take place in accordance with the provisions of the collective agreement and the applicable employment legislation, in accordance with the provisions of the **Disciplinary Procedure** of Prim Group.

The penalties related to employment that may be imposed shall be without prejudice to the possibility of unlawful conduct being reported to the competent courts when the act committed could constitute a criminal offence.

In the event of a **breach** by Prim Group **Representatives** or **Third Parties**, in addition to asking them to permanently cease engaging in the activity leading to the breach, the relevant actions or measures of termination and/or penalties will be imposed in accordance with the contract or relationship that links them to the Group and with the applicable law in each case, and action will be taken to claim the appropriate civil, administrative and criminal liabilities.

5.7.- Oversight, review and verification of the Anti-Bribery Management System

The tasks of **oversight, review and verification are the responsibility of the Compliance Officer**, who shall inform PRIM's Board of Directors - through the President of the Board and/or the Audit Committee - and when it refers to the Group's subsidiaries, their respective management bodies regarding all matters that affect them, of all measures and actions taken in this respect.

The actions described in the Crime Prevention Manual on monitoring, review and verification shall apply to the Anti-Bribery Management System. However, the Six-monthly Compliance Report, the Annual Compliance Report and/or any other independent report informing the PRIM Board of Directors and/or the management bodies of the Group's subsidiaries in all matters affecting them shall identify the actions and/or activities that are part of the Anti-Bribery Management System.

5.8.-The Compliance Officer and anti-bribery compliance

The tasks of the Compliance Officer include those related to anti-bribery compliance. As such, the Compliance Officer is responsible for: (i) taking the actions or measures necessary for the implementation of the Anti-Bribery Management System; (ii) ensuring its subsequent oversight, review and verification; and (iii) dealing with possible breaches of the Anti-Bribery Management System by Internal Collaborators and even Third Parties. The other tasks assigned to the Compliance Officer related to the Crime Prevention Framework may be extended to the Anti-Bribery Management System.

VI. SPECIFIC ANTI-BRIBERY CONTROLS

6.1.- Rules on gifts and hospitality

Prim Group does not and any circumstances tolerate corruption or fraud in any form, either directly or indirectly, and while exercising their duties, its Internal Collaborators shall therefore:

- Reject any conduct or practice related to public or private corruption.
- Refrain from influencing the decisions or objectivity of Third Parties and public officials in order to obtain any undue benefit or advantage for the Group or other Third Party by engaging in unethical and/or unlawful practices.
- Refrain from offering, promising or giving Third Parties and public officials gifts or hospitality consisting of **cash** or equivalent considerations.
- Refrain from offering, promising, delivering, soliciting or receiving gifts or hospitality to/from a Third Party and public officials, directly or indirectly, in the following cases:
    - During the negotiation of a business relationship or transaction.
    - When they are intended to influence their own decisions or those of a third party, as appropriate, and/or undermine the integrity of business relations.

- When they establish or create the appearance of an obligation related to the donor or the recipient.

- When they guarantee favourable or advantageous commercial conditions or business with Prim Group in return.

- When they are made due to or as a result of investment, divestment, financing or expenditure carried out by Prim Group.

- When they are used as a subterfuge to bribe or cover up illegal actions or actions contrary to the ethical or deontological codes which Prim Group adheres to.

- Merely offer, promise, give or receive gifts or hospitality that meet the following conditions:

  - It must not be subject to any of the conditions above.

  - It must not have a **market value of more than €50** or the equivalent value in a foreign currency. In the event that several gifts are received or given within 12 months, the total value of all the gifts may not exceed €50.

  - It must be **reasonable, proportionate and given in good faith**, namely: a) advertising or promotional items with a symbolic value or which are common in the sector; b) occasional gifts for specific and justified reasons, in accordance with social traditions and customary business practices, provided that they are not in cash and do not exceed the value mentioned above; and c) are not inappropriate because they contravene the law, custom, corporate rules or the Group's values and ethical principles, and/or may damage the reputation of Prim Group.

  - It must comply with **applicable legislation for both the giver and the recipient of the gift**. These guidelines are compatible with Spanish legislation, but may not be compatible with the legislation of other countries, and as such compliance with foreign legislation must also be ensured.

  - **Evidence must be provided for the expenditure** that these gifts or hospitality entails, including promotional campaigns, by (i) accounting for them, depending on their type, and enabling them to be traced; (ii) due provision invoices, receipts and vouchers, which must include the date of the expenditure, the reason, the identity of the recipient of the gift and the reason why it was given; and (iii) they must be subject to review by the relevant departments.

- Refrain from **unnecessary personal favours** to third parties, e.g. debt write-offs.

- Ensure that the administration of advertising gifts or other commercial expenses which seek to improve Prim Group's organisational image is consistent with the characteristics of this type of gift within the framework of commercial relations, and that their value does not exceed the established limit.

- Clearly justify all payments set out in Prim Group contracts and commercial agreements.

- Act ethically, and with integrity, transparency and honesty in relations with public and private sector professionals, clients and suppliers.

- As a member of the Spanish Federation of Healthcare Technology Companies (FENIN), comply with the Code of Ethics of the Healthcare Technology Sector in their interactions with healthcare organisations, healthcare professionals and patients' associations, and particularly with regard to the hiring of consultants, training grants, research grants and giving gifts.

- **Inform the Compliance Officer** in advance when gifts or hospitality are accepted or offered, in the event of any doubts about compliance with the requirements or conditions set out in this section. Gifts or hospitality that do not comply with the requirements above must be rejected, and if they have been received or given, the Compliance Officer will arrange for their return, or request their return.

- Immediately inform the Compliance Officer when an **extortion payment** is demanded by a Third Party, for guidance on what action to take. Extortion payments are demanded with real or perceived threats to the health, safety or liberty of the person asked to make the payment.

6.2.- Relationships with Government Bodies

Relationships with the Government Bodies must be governed by the principles of transparency, integrity, objectivity, impartiality and legality, and Internal Collaborators must therefore:

- Comply with the rules and principles set out in Prim Group's Code of Ethics and the FENIN Code of Ethics to which the organisation adheres, especially in their interactions between the Group and healthcare professionals and public sector healthcare organisations that may directly or indirectly purchase, recommend, use or advise the use of the healthcare technology that is marketed and/or manufactured.

- Refrain from offering, promising or giving any kind of gift or social consideration, in cash or in kind, to Spanish or international public officials or authorities[9] which could have the purpose of unlawfully obtaining or maintaining any business or advantage for themselves or for a third party, or that public official or authority taking action inherent to their position. These are specifically prohibited.

- Refrain from making facilitation payments, which are specifically prohibited. **Facilitation payments** are small amounts of money paid to a third party, public officials and others, in order to secure or expedite the execution of necessary procedures, steps or actions which have outcomes that are already determined (e.g. access to public services, obtaining ordinary licences or business permits, administrative procedures, etc.). These differ from payments for a faster service, in that the latter are legitimate payments for services that have pre-established public rates available to any interested party, and an invoice or receipt for them is issued by the relevant body or institution.

- Immediately inform the Compliance Officer when an **extortion payment** is requested by a public official, for guidance on further action.

- Refrain from taking advantage of a personal relationship with the official (family, friendship, intimate relationship, etc.), to ask a public official for **preferential treatment or to influence the decision of a public official when taking a decision** that may benefit them or a third party.

- Refrain from acting or dealing with public officials or authorities in the event of a **conflict of interest**.

- Act **transparently and legally** in all public tenders, bids, procurements with Government Bodies, state-owned or publicly owned companies of any nationality and/or country, and in procedures for awards of subsidies, grants and aid.

- Act in accordance with the principles of **cooperation and transparency** in relations with Government Bodies and regulatory bodies. Accordingly, they must monitor and confirm the veracity and integrity of the information provided to Government Bodies, and be diligent in any actions, inspections, requirements or interventions deemed necessary by Government Bodies.

- Act according to the principles of legality and transparency, avoiding actions that **favour or conceal unlawful conduct by the authority or public official**.

[9] "Public official" means an elected or appointed official, employee or agent of any national, regional or local government/state or department, agency or instrument of that government/state or any enterprise in which that government/state directly or indirectly owns a majority or controlling interest; an official of a political party; a candidate for public office; and any officer, employee or agent of any public international organisation.

- Be scrupulous in the management of contracts with Government Bodies and for any public grants or subsidies obtained, and always respect their objectives purpose and rationale.

- Report any irregularity of which they become aware related to the management of contracts with Government Bodies or of grants or subsidies awarded to the Group to the competent authorities.

- All documentation exchanged with the public sector must therefore be duly preserved and safeguarded by the person assigned to do so.

6.3.- Entertainment and travel expenses

Prim Group's Procedure for Expenses, Travel, and Entertainment with Third Parties (hereinafter the "Expenses Procedure") covers two categories of expenses: travel and entertainment.

Travel expenses are expenses paid in connection with business travel necessary for professional activities. The most common travel expenses are for tickets (aeroplane, train, boat), mileage (or fuel), accommodation expenses and meals (breakfast, lunch, dinner), paid in connection with a trip.

There are two methods for settling travel expenses: "expenses paid" (which requires the presentation of valid documentary evidence for Prim Group to pay the amount concerned) and "per diem" (which requires the presentation of a valid document justifying the trip, so that Prim Group can pay the fixed per diem amount, regardless of the expenses actually incurred).

Meanwhile, **entertainment expenses** are those incurred on behalf of Prim Group with clients, suppliers and other external parties in order to enhance its corporate image. The most common entertainment expenses are small expenses incurred for courtesy reasons, or for small gifts or presents that are given in accordance with standard social customs and practices.

The Expenses Procedure also sets out the general rules and criteria applicable to claims for the settlement and reimbursement of these expenses. The most important of these are as follows:

- Make a monthly settlement for (i) expenses paid using the fuel card (if applicable), (ii) expenses paid using the corporate credit card (if applicable) and (iii) expenses to be reimbursed to the Internal Collaborator.

- The settlements shall be completed and sent for validation (approval) and payment by the last day of the month following the month in which the

expenses arose at the latest (e.g. January expenses by 28 February at the latest).

- The settlements shall be submitted using the ConcurSAP tool.

- All expenses must be certified by full invoices (for amounts of €80 or more) or simplified invoices (or vouchers) (when the amount does not exceed €80).

- Only travel and/or entertainment expenses incurred by Internal Collaborators during their professional activities shall be deemed travel and/or entertainment expenses, provided that they meet all the requirements set out in the Expenses Procedure.

6.4.- Sponsorship and Donations

Direct or indirect donations to political parties are expressly prohibited. Any other kind of support for or endorsement of a political party, its representatives or candidates, either directly or indirectly, is also prohibited. Participation in political activities may only take place in a personal capacity, and never on behalf of Prim Group.

PRIM Group's Internal Policy and Procedure for donations, social contributions and sponsorships (hereinafter referred to as the "Donations and Sponsorship Policy") contains the guidelines to be followed when carrying out any action that positively affects the Group's stakeholders, in environmental, social or good corporate governance matters, and which takes the form of **donations**, **social contributions** or **sponsorships**.

The general principles governing donations, social contributions and sponsorships are as follows:

1. Do not use donations to conceal improper payments. The use of donations, social contributions and sponsorship **as a means of bribery** in any form whatsoever is prohibited.

2. Donations may not be made in order to, or be construed as being in order to, **influence legal or business relationships or to seek any other benefit** in favour of Prim Group.

3. Donations may only be made when the funds donated are to be used for **social or environmental purposes**, and the recipient institution is genuinely engaged in the purpose of the donation.

4. Care must always be taken to ensure that the institution receiving the contribution is a **reputable, transparent organisation** with values that are aligned with the values of Prim Group.

5. In general, donations with **direct recipients** who are **natural persons** are **not permitted**.

6. **Donations may not be made in the name of or on behalf of a Healthcare Professional**, even if the Healthcare Professional waives payment for services rendered and requests that payment be made to a charity on their behalf.

7. Payment for the **inclusion** of Healthcare Professionals **at charity events is not permitted**.

8. Donations to support the **routine operation, running or operating costs of a health organisation or institution**, either directly or indirectly through foundations or other entities linked to the healthcare organisation or institution, are not permitted.

9. In cases of demonstrable financial hardship, donations to non-profit hospitals are acceptable in exceptional circumstances, provided that the donations are solely for **the benefit of the patient and of limited value**.

10. **Donations to trade unions or political parties**, either directly or indirectly through foundations linked to them, is prohibited.

11. Donations to **institutions** with a corporate purpose and activities which are **not aligned with Prim Group policies** are not permitted.

12. Donations to an institution are not permitted when there is evidence of a **criminal history or background** or a connection between the institution and organisations that have such a history or background, either in relation to the institution receiving the partnership or to members of its governing bodies.

13. Donations to institutions associated with **individuals holding a public position** (under the terms set out in the legislation for the prevention of money laundering) are not permitted, either in relation to the institution itself or to the members of its governing bodies.

14. Prim Group Internal Collaborators involved in the proposal, processing or approval of a donation or sponsorship must inform the Compliance Department of the existence of any real or potential **conflict of interest**, related to it which may apply to them.

15. All donations must be **documented**.

16. The recipients of donations (in cash or in kind) made must be verified.

17. Donations, contributions and company sponsorships may not act as an incentive to use, recommend, administer, supply, dispense, purchase or influence the purchase, acquisition or prescription of Prim Group products.

Commercial sponsorships must be pre-authorised by the head of the department or office making the request, and must comply with the conditions and requirements set out in the Donations and Sponsorship Policy for authorisation by the Compliance Department.

Likewise, any social donation, contribution or company sponsorships, for which a financial, material, human or technical contribution is made by Prim Group must comply with both the provisions of the Donations and Sponsorship Policy and the provisions of Prim Group's Sustainability Policy, and be aligned with its corporate strategy in environmental, social and good governance (ESG) issues and/or its mission, vision and values. Social donations must be approved by the ESG Management and reported to the Compliance Department.

Internal Collaborators must also comply with the rules and principles set out in Prim Group Code of Ethics and the FENIN Code of Ethics, and complete the Business Activity Forms with regard to:

1. Financial or material support for **educational events** organised by third parties.

2. **Study grants** awarded to healthcare professionals.

3. Financial or material support for biomedical or scientific **research** in general.

4. The provision of **commercial samples** of products.

5. The contracting of **professional services** provided by healthcare professionals.

6. The organisation of **training events by PRIM Group companies** and represented companies.

Equipment may only be given to health centres, services and establishments under exceptional circumstances, and shall be governed by the provisions of the internal regulations.

6.5.- Accounting Records. Payments and Payments Received

Internal Collaborators, and particularly those responsible for the Group's financial, tax and accounting management, must **accurately and appropriately list all the actions, operations and transactions** by Prim Group companies in their respective books and records, in accordance with the provisions of the Policy on the Internal Control System of Financial, Non-Financial and Corporate Information. Internal Collaborators therefore may not: (i) keep accounts not recorded by the Group; (ii) fail to record transactions in the books or record them partially or inadequately; (iii) record non-existent expenses; (iv) use false documents to support accounting records; or (v) destroy accounting documents before the deadline stipulated by law.

Likewise, Prim Group Internal Collaborators must:

- Refuse payments arising from **commercial transactions in cash** amounting to 1,000 Euros or the equivalent in foreign currency (or 10,000 Euros for non-resident natural persons not acting in a business or professional capacity), and avoid payments made by bearer cheques.

- Be particularly vigilant regarding payments which:

  a. are made by/to a company with which business relations are taking place for the first time;

  b. come from or are to be made to an account other than the one traditionally used by the company in its business dealings with Prim Group;

  c. are to be made to and/or received from an account or by an institution located in non-transparent tax havens;

  d. are made by/to natural or legal persons not mentioned in the relevant contracts;

  e. are made by/to institutions for which it is impossible to identify the shareholder, owner or ultimate beneficiary; and

  f. are extraordinary and are not mentioned in the relevant agreements or contracts.

- Review extraordinary payments not included in the relevant agreements or contracts with particular attention.

- Clearly justify all the payments set out in the Group's contracts or commercial agreements. Payments must be made in the countries where the sales take place. These payments must be made by bank transfer, and not in cash.

6.6.- Conflicts of interest

The conduct of individuals who are or may be subject to conflicts of interest, particularly with regard to procurement, is regulated in the Internal Policy on the Recruitment of Closely Associated Persons and Other Restrictions on Procurement and on the Management of Conflicts of Interest (hereinafter referred to as the "Conflict of Interest Management Policy").

A **conflict of interest** is deemed to mean any situation in which a direct or indirect conflict arises or could potentially arise between the interests of Prim Group and the personal interests of an Internal Collaborator (or a person closely associated with them), due to either their personal circumstances or activities, family relationships, assets or for any other reason, when this situation could influence their decisions or actions as an Internal Collaborator or compromise their performance, in the opinion of an external observer.

Conflicts of interest may be actual, potential or apparent. A situation with an **actual conflict of interest** involves the actual concurrence of conflicting interests, which occurs when an Internal Collaborator responsible for making a decision or judgement on behalf of the Group has a vested interest in the outcome of that decision or judgement. Meanwhile, situations with a **potential conflict of interest** are those in which the conflict is not yet evident, but may arise in the future under certain circumstances.

The mere existence of an actual or potential conflict of interest during an Internal Collaborator's professional activities should not be interpreted as behaviour subject to censure or punishment in itself. However, poorly identified and inadequately managed conflicts of interest can endanger the principles of impartiality, transparency and integrity that must govern Prim Group's decision-making processes and actions, and enable fraud and corruption.

An **apparent conflict of interest** arises when despite not having a personal interest that could influence their decision or judgement, an Internal Collaborator who is responsible for making a decision or judgement on behalf of the Group is reasonably believed by a third party to have such an interest. Apparent conflicts of interest can be resolved by providing the necessary information and/or documentation to confirm that there is no conflict. Although these conflicts do not represent a real risk of corruption (as there is in fact no link), they could affect the Group's reputation, as the Group could be considered to have acted unlawfully.

A conflict of interest is deemed to apply in the following cases:

- When a Group Internal Collaborator has a significant shareholding in institutions or companies of Third Parties with which the Group has contractual or commercial relationships.

- When a person closely associated[10] with an Internal Collaborator of the Group holds a senior management position in third party institutions or companies with which the Group has contractual or commercial relationships.

- When a Group Internal Collaborator engages in external and remunerated activities for institutions which are in conflict with the Group's corporate interest.

- When a Group Internal Collaborator is appointed or proposed for a public office that entails or may entail a conflict of interest with their position in the Group.

- When a Group Internal Collaborator is involved in a business transaction in which they prioritise their personal interests over those of the Group.

- When a Group Internal Collaborator has engaged in litigation with the Third Party who is a party to a business or commercial relationship.

- When a Group Internal Collaborator is a close friend with or presents clear animosity to the Third Party who is a party to a business or commercial relationship.

- When a person closely associated with a Group Internal Collaborator is a civil servant or public official responsible for the procedures or formalities related to Government Bodies that are to be carried out by any company in the Group.

Internal Collaborators who find themselves in a situation with a conflict of interest must act according to the **principles of independence, abstention and communication** set out in the Conflict of Interest Management Policy, and must immediately notify the Compliance Department and the Talent and Organisation Department by e-mail.

The Compliance Department shall keep a record of any cases of conflict of interest (actual, potential or apparent) reported to it and the actions taken to mitigate the conflict.

6.7.- Due Diligence in Employee recruitment processes

The selection and recruitment processes for Employees shall be based on **objective criteria** including competence, talent, the ability to perform professional duties, and integrity throughout their career. The Conflict of Interest Management Policy sets out the rules and restrictions on the recruitment of personnel that may entail a conflict of interest.

[10] As defined in the Conflict of interest management policy.

Candidates shall not be considered to have high ethical standards if they have a criminal record that has not been expunged and cannot be expunged for fraudulent offences against property, the social and economic order, the Tax Authority and Social Security, Government Bodies and falsehoods related to professional practice.

The recruitment of individuals due to their links with Third Parties that could favour the Group's commercial relations or dealings with Government Bodies is prohibited under all circumstances.

6.8.- Due diligence in contracting Third Parties

It is incumbent on all Prim Group Internal Collaborators to act ethically, with integrity and transparency, paying special attention to cases in which there is evidence of fault in the persons or institutions with which they do business, in order to ensure that the Group's commercial relations are established only with Third Parties that have an appropriate reputation.

Prim Group shall apply due diligence to Third Parties that act or may act on behalf and for the benefit of Prim Group, and especially distributors, suppliers, agents, business partners and any others with whom an agreement of intent is reached in order to carry out projects or any type of commercial development, in accordance with the provisions of the internal regulations.

The due diligence procedure shall at least include the following: (i) confirmation and verification of the Third Party's identity by checking its incorporation and/or identification documents; (ii) identification of its beneficial owner, in accordance with the definition established for the prevention of money laundering; (iii) confirmation that neither the Third Party nor its representatives (including the beneficial owner) are on the terrorism and sanctions lists issued by the EU, UN, OFAC and any other international organisation; (iv) analysis of the Third Party's financial situation; and (v) a request for an affidavit by the Third Party stating that neither the Third Party nor its representatives hold a public office that is incompatible with the business relationship, have been penalised for economic crimes, and/or are on the aforementioned terrorism and sanctions lists.

This type of Third Party shall be required to sign and accept the Prim Group Suppliers' Code of Ethics and this Policy, and this obligation may also be extended to other Third Parties with which the Group maintains a relationship.

If at the conclusion of the due diligence procedure, (i) it has not been possible to identify the Third Party, (ii) the Third Party is found to be on a terrorism or sanctions list, (iii) a high risk of possible money laundering or bribery is identified; or (iv) the Third Party is found to be in a conflict of interest situation, Prim Group shall refrain from contracting or doing business with the said Third Party.

6.9.- Procurement and anti-fraud rules

Prim Group Internal Collaborators shall comply with all applicable laws, regulations, internal rules and contractual requirements. To that end, they shall:

- Provide up-to-date, accurate and complete information concerning the offers and/or contracts entered into, as well as information related to the Group and/or the operation or transaction, within the framework of commercial relations.

- Refrain from entering into contracts or carrying out transactions that are not expressly approved by the relevant person or body within the Group, in accordance with internal regulations, and refrain from making amendments to contracts that have not been reviewed and approved by the Legal Department beforehand.

- Taking any misleading action to the detriment of third parties within the framework of any negotiation or agreement is prohibited.

- Exclude natural and legal persons that are known not to respect human and labour rights from the Group's network of suppliers.

- Refrain from abusing positions of superiority to obtain advantageous conditions.

- Ensure regular, prompt and clear communication, providing all suppliers with the same level of information.

VII. TRAINING AND COMMUNICATION

Prim Group must ensure that its bribery prevention policies and procedures are integrated and understood throughout the organisation by means of internal and external communication, including training, which are proportionate to the risks it faces. Providing information enables more effective oversight, evaluation and review of bribery prevention procedures. Training provides the knowledge and skills necessary to use the organisation's procedures and to deal with any problems or issues related to problems that may arise. To that end, Prim Group will:

(i) **Publish the Anti-Bribery Policy on the Escritorio Digital platform** (the Group's intranet) and/or consider sending it (with acknowledgement of receipt) via email or delivering it in hardcopy format to individuals who do not have access to this platform or to the corporate email, respectively.

When a Group company works in a language other than Spanish, the Compliance Officer will be responsible for the translation of this Policy into the language concerned.

(ii) **Publish the Anti-Bribery Policy on its corporate website**, ensuring that it is accessible to all Internal Collaborators and Third Parties.

(iii) **Provide regular training for its Employees** and their Representatives where appropriate, at least once a year. Specific and regular training on the Anti-Bribery Management System shall be provided as part of Prim Group's training plan. This shall cover at least the following areas:

- an explanation of the rationale of the content of this Policy and the Anti-Bribery Management System and subsequent discussion;
- what a bribe is and the damage it can cause to Prim Group and to the Internal Collaborator who commits such an action;
- the circumstances in which bribery may take place in view of specific professional roles, and how to recognise those circumstances;
- how to recognise requests for bribes and what action to take;
- implications and potential consequences of non-compliance with the requirements of this Policy;
- how possible public or private corrupt conduct in Prim Group should be reported, and to whom; and
- their contribution to the effectiveness of the Anti-Bribery Management System, including the benefits of improved anti-bribery performance and reporting any suspicion of bribery.

The training may be face-to-face or online, and shall be adapted to the Employees' working hours so that it does not interfere with their normal performance of their work.

Likewise, Prim Group shall require its Third Parties acting in its name and on its behalf, to take the actions necessary to inform and train its employees who participate in the professional services provided to the Group regarding its Anti-Bribery Management System.

VIII. ARCHIVING AND DOCUMENTATION

The archiving and documentation of the documents that make up the Anti-Bribery Management System, and the evidence that is the basis for its operation will be added to the procedures subject to the oversight and safekeeping of the Crime Prevention Framework implemented by the Compliance Officer. However, the latter shall ensure that those used by the Anti-Bribery Management System are identifies correctly.

All documentation produced as a result shall be kept for a period of at least ten (10) years.

IX. APPROVAL OF THE ANTI-BRIBERY MANAGEMENT SYSTEM

This Policy was approved by PRIM's Board of Directors on 12 June 2023, and amended on 27 February 2025. The management bodies of the other Group companies have also adhered to the Group's Anti-Bribery Management System.

Any amendments to this Policy or the subsequent versions thereof, if any, shall be submitted to the PRIM Board of Directors for approval upon the proposal of the Audit Committee.

Once approved, the Board of Directors shall order its publication and dissemination so that it is easily accessible to the individuals who it is applicable to.