

Compliance Policy

Molins

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1. Introduction

The Board of Directors of Cementos Molins, S.A. is responsible for defining and approving the policies that form an integral part of the Corporate Governance System, including this Compliance Policy (hereinafter, the **"Policy").**

The purpose of the **Molins Compliance System** is to provide the company with a regulatory framework that identifies critical processes and defines the content, roles, and control and oversight mechanisms required to effectively prevent criminal offences and ensure a corporate culture based on integrity and transparency.

The **Compliance System** integrates various components that ensure comprehensive and coordinated management. The System is structured around five essential elements: (1) the Criminal Compliance Management System, (2) internal compliance regulations, (3) compliance risk management, (4) ethical culture, including training, communication and organizational climate, and (5) the Ethics Channel.

The **Criminal Compliance Management System** (hereinafter, the "CCMS") comprises the identification, analysis, assessment and control of criminal risks across all Molins businesses in Spain.

This Policy must be observed in conjunction with the Code of Ethics and the other policies and protocols related to the Compliance System, including the Compliance System Management Manual.

2. Objective and purpose

The Policy expresses Molins' commitment to conducting its activities in accordance with the principles of legality, integrity, responsibility and transparency, and to maintaining a preventive culture based on the principle of zero tolerance for any irregular, unlawful or unethical conduct.

The Policy is consistent with Molins' purpose and strategy, integrates compliance into operational processes and strategic, commercial, financial and human resources decision-making, and provides the framework for defining, reviewing and achieving compliance objectives consistent with Molins' strategy and the risks identified.

3. Scope of application

This Policy applies to Cementos Molins, S.A. and to all domestic or international Molins companies under its individual control ("Subsidiaries") (hereinafter, **"Molins").**

In the case of international companies that are not controlled by Molins, Molins oversees the alignment of their Compliance Systems with the guiding principles of this Policy.

This Policy applies to all Molins employees, executives, members of governing bodies and business partners (hereinafter, "Associates").

4. Basic principles of conduct

Molins' approach to compliance is governed by the following principles:

i. **Compliance culture.** Foster a preventive culture based on the principle of "zero tolerance" for any irregular, unlawful or unethical conduct, promoting the values of integrity, responsibility and transparency that must guide the conduct of everyone at Molins.
ii. **Legality and compliance.** Comply with applicable criminal legislation, the Code of Ethics, internal regulations, and the commitments and requirements set out in this Policy and the CCMS.
iii. **Prohibition of criminal** offences. Expressly prohibit and reject any criminal offence or irregular, unlawful or unethical conduct, which may not be justified by obtaining a benefit or advantage for Molins or any third party.
iv. **Prevention and minimization of exposure.** Continuously identify, analyse and assess the criminal risks associated with Molins' activities, and establish proportionate, effective and verifiable measures and controls to prevent, detect and mitigate them.
v. **Integration and responsible decision-making.** Integrate criminal compliance across day-to-day management and ensure that decisions by governing bodies and all Molins Associates are made responsibly, with integrity and in accordance with the law, promoting informed decision-making consistent with Molins' values.
vi. **Leadership and ethical** culture. Promote visible leadership from the Board of Directors and Senior Management and a compliance culture based on integrity, responsibility, transparency and prevention.
vii. **Stakeholder relations. Promote** responsible, ethical and transparent relationships with stakeholders, encouraging high standards of conduct and requiring behavior aligned with Molins' corporate values.
viii. **Free competition.** Safeguard and promote free competition by adopting the measures necessary to ensure that all relationships with third parties, including competitors, customers and suppliers, are conducted in accordance with the principles of legality, ethics, fair dealing and transparency.
ix. **Resources, authority and independence.** Provide the Compliance function with autonomy, functional independence, authority, access to information, and adequate human, material and financial resources to

perform its duties without undue interference, reporting directly to the governing body.

x. **Training and awareness.** Plan training and communications tailored to risk profiles so that individuals understand their obligations, the risks associated with their duties, the preventive measures, and the channels available for raising questions or reporting potential breaches.

xi. **Duty to report and whistleblower protection.** Require the prompt reporting of suspicious facts or conduct relating to criminal risks, guarantee confidentiality, permit anonymous reports, and protect those who report in good faith against retaliation or any other detrimental conduct.

xii. **Investigation and disciplinary system.** Promptly analyse and investigate potential breaches and, where appropriate, adopt corrective actions and disciplinary measures in accordance with applicable law and the principles of proportionality, fairness and consistency.

xiii. **Documentation and traceability.** Maintain sufficient and appropriate documented information so that the CCMS processes, assessments, controls, investigations and decisions are verifiable, auditable and demonstrable.

xiv. **Cooperation.** Cooperate diligently with internal control bodies and judicial, law enforcement and administrative authorities in the investigation of potential unlawful acts.

xv. **Continuous** improvement. Periodically review the Compliance System, the CCMS and its policies, procedures and controls, remedy identified deficiencies, and adapt the system to regulatory, organizational and risk-related changes.

5. CCMS criminal risk management

Molins periodically analyses the activities, processes and operations carried out by its businesses and functions in Spain to identify areas in which, given their nature and circumstances, conduct capable of giving rise to criminal liability for the organization could occur.

The risks identified are analyzed and assessed taking into account the possible causes of non-compliance, the severity of their consequences and the level of exposure arising from the activities performed. Based on this assessment, Molins establishes prevention, detection and response controls and measures appropriate to the nature and level of each risk.

Criminal risks, the activities in which they could materialize, the controls established, and the persons responsible for their management and oversight are documented in Molins' criminal risk and control matrix. This documentation is periodically reviewed and updated to reflect regulatory, organizational,

operational or contextual changes that may affect the Criminal Compliance Management System.

With respect to Subsidiaries, each subsidiary's own compliance body is responsible for approving its CCMS and developing effective risk management processes for the company in accordance with the legislation applicable in its jurisdiction. In all cases, Subsidiaries must implement compliance standards, controls and policies equivalent to those defined in the matrix, adapted to their local context.

6. Reporting breaches and the Ethics Channel

All Associates are required to report any breach of this Policy, any other internal regulations related to the Compliance System, or any breach of applicable law that they observe in the course of their professional activities.

Reports must be submitted through the relevant Ethics Channel, which is available on the intranet and the corporate website of Molins or its Subsidiaries, as applicable.

The Ethics Channel is accessible to all Associates, customers, suppliers and stakeholders. Anonymous reports are accepted, and confidentiality and protection against retaliation are guaranteed for reporting persons who make a report in good faith. Reports made in bad faith, in the knowledge that they are false, or with the aim of harming a colleague or superior, will be subject to disciplinary action, without prejudice to any liability that may arise.

If the internal investigation confirms that a breach has occurred, the Ethics and Compliance Committee will impose a sanction on the person responsible that is proportionate to the seriousness of the conduct.

7. Communication and availability

This Policy is maintained as documented information, communicated throughout the organization, made available to business partners exposed to criminal risks, and published through the relevant internal and external channels, including the corporate website.

8. Approval, effective date and review

This Policy was approved by the Board of Directors of Cementos Molins, S.A. and entered into force on 25 March 2026.

The Compliance Department is responsible for ensuring the proper implementation and suitability of this Policy and will therefore communicate the principles of conduct to Associates and periodically review its content.

Revisions will be subject to approval by the Board of Directors following validation by the Audit and Compliance Committee and will take effect immediately upon publication.

Revision history

Internal reference	Version	Date updated	Purpose of review
P.32.2026	1	25 March 2026	Initial approval of the Policy
P.32.2026	2	30 September 2026	Condensed and simplified for publication on the Molins website. Remaining content transferred to the Compliance System Management Manual.