

Code of Ethics

Nervión Industries, engineering and Services S.L.U.

NERVIÓN

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1. Message from the Chief Executive Officer

At NERVIÓN, our commitment to ethics and corporate responsibility is the basis of our identity as an industrial organization in Spain and abroad.

This Code of Ethics reflects our vision to operate with integrity, respecting laws, cultural values and the expectations of our communities.

As CEO, I am proud to lead a company that prioritizes transparency and respect in every decision.

I invite all our employees, suppliers and partners to embrace these principles, as they are essential to our long-term sustainability and success.

Spanish industry faces significant challenges, and only by acting with rectitude will we be able to consolidate our position as a benchmark. This document is not just a set of standards, but a guide for building relationships of trust with all our stakeholders.

We want every action we take to reflect our commitment to quality, safety and respect for the environment. By adhering to this Code, we protect our reputation and contribute to the development of a fairer society. Together, we can demonstrate that ethics and business success go hand in hand.

Chief Executive Officer -Antonio Alfonso

2. Our Identity and Purpose

We are NERVIÓN, an industrial organization that prides itself on its commitment to ethics as the basis for everything we do. Our purpose is to generate value for our investors, employees and society, while operating with honesty and responsibility. We want to be an example of how a company can grow without compromising its principles, respecting the law and the expectations of those around us. Our identity is built on fairness, transparency and mutual respect, values that guide us in every project and relationship.

3. Commitment to Integrity and Transparency .

We are committed to ensuring that every action at NERVIÓN reflects honesty and clarity. We aspire for our records, finances and operations to be a mirror of the truth, strengthening trust with all our stakeholders. We want transparency to be our calling card, opening our doors to accountability and ensuring that our practices are impeccable. This is our covenant to protect our credibility and build a solid future.

4. Anti-Corruption, Anti-Bribery and Promotion of Free Competition .

At NERVIÓN, we strive to eradicate corruption and foster an environment of justice and fair competition. We are committed to operate with zero tolerance towards bribery and all criminal offenses that are sensitive to the organization, as well as to promote free competition, rejecting practices that distort the market or harm other players. **Gifts: ** All employees must reject any such proposal and

report it immediately to the Compliance Officer. Gifts or invitations that exceed a symbolic value will not be accepted, nor will they be given, and this for its value cannot condition a decision that does not conform to the criteria of honesty, responsibility and transparency indicated in this Code of Ethics; any gift given on behalf of NERVIÓN is managed through the Head of Compliance and the Purchasing Manager, with the Compliance Committee having the final decision, with the prior approval of the Chief Executive Officer being necessary. We aspire to be a model of integrity, competing with honor and building alliances based on trust.

5. Protecting Our Resources and Sustainability

We are dedicated to taking care of NERVIÓN's and the planet's resources responsibly. We want to use our tools, materials and energy efficiently, minimizing waste and preserving the environment. We aim to integrate sustainability into every process, from production to daily management, to ensure a long-term positive impact. This is our commitment to a future where industry and nature thrive together.

6. Respect for People, Rights and Labor Equality

At NERVIÓN, we pledge to honor the dignity of every person. We are committed to protecting human and labor rights, promoting an environment where equality and respect reign. We aspire to guarantee labor equality in all our practices, ensuring fair opportunities without distinction of gender, race or other condition,

and eliminating any form of discrimination or harassment. We want to be a place where everyone can grow with fairness and security.

7. Safety and Welfare at Work

The safety and well-being of our team is our priority. We strive to create work spaces where risks are minimized and health is strengthened. We aspire for each employee to feel protected and prepared, with training and tools that guarantee their peace of mind. This is our commitment to the life and care of those who make NERVIÓN possible.

8. Collaboration with Communities and Third Parties

We are committed to forging bonds of respect and transparency with our communities, suppliers and partners. We want to contribute to the well-being of those around us by supporting initiatives that enrich local life. We aspire for our business relationships to reflect our ethics, based on trust and fairness. Together, we will build a positive impact that transcends our operations.

9. Ethical Decision Making and Open Dialogue .

At NERVIÓN, we strive to ensure that every decision is guided by integrity, even in the most challenging moments. We are committed to prioritizing what is right over what is convenient and to fostering an open dialogue where all voices are heard. We aspire for our communication to be a bridge to resolve doubts and strengthen internal trust. This is our path to a united and ethical organization.

10. Culture of Compliance and Continuous Improvement

We are dedicated to aligning ourselves with the best practices and standards that govern our industry. We want to learn from every experience, adapting and growing to be better every day. We aspire to make compliance a natural expression of our identity, ensuring that our actions honor our promises. This is our commitment to constant excellence.

11. Information Protection and Security

Confidentiality and information security are essential to our activities. We implement measures that protect data, ensure compliance with regulations and the trust of our customers and partners. The guarantee of data protection for each operator or organization that collaborates with us is included in our daily and continuous activities.

12. Channels of Support and Participation

We want everyone at NERVIÓN to have a voice and support. We are committed to providing safe avenues for sharing concerns or ideas, including a dedicated whistleblower channel for reporting possible breaches of this statement. We guarantee that there will be no retaliation against those who speak honestly, protecting their courage and trust. We aspire for these channels to be a living tool to strengthen our ethics and solve challenges together. We invite everyone to actively participate in this shared mission.

13. Consequences of non-compliance

At NERVIÓN, we aspire to make this statement a living reflection of our actions. We are committed to acting consistently and protecting our ethical vision against any deviation. When someone fails to comply with these principles, they will be in accordance with the provisions of the collective agreement and/or the workers' statute. Our goal is to maintain the integrity of our organisation, ensuring that every step we take brings us closer to becoming the ethical benchmark we aspire to be.

Conclusion

This Code of Ethics represents NERVIÓN's commitment to integrity and sustainability. Each member of our organization is responsible for its compliance, ensuring that every action reflects our vision of a responsible and transparent business.

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