

## **Ercros sponsorship policy**

Ercros' sponsorship policy has been unanimously approved by the board of directors, held on February 21, 2025.

This policy establishes the principles that must guide sponsorship actions that include financial contributions. It also develops the provisions in this area of Ercros' corporate social responsibility policy and of code of ethical conduct.

These principles are:

- **Strategic alignment:** Sponsorships must be aligned with Ercros' mission<sup>1</sup> and adhere to the following objectives:
  - Strengthen the relationship of Ercros with the community in the localities where it has operational centres and
  - Promote Ercros' values related to training, diversity and inclusion, healthy habits, sustainability and culture.
- **Integrity and legality:** Sponsorships shall not be used to disguise improper payments, bribes or any action contrary to law.
- **Selection of organizations:** Sponsorship agreements will only be reached with reputable organizations that ensure the proper administration of the allocated resources and operate in compliance with the law.
- **Formalization of agreements:** Agreements must be formalized in writing, specifying the contribution amount and the consideration offered to Ercros. Each agreement must have the corresponding prior authorization.
- **Budget compliance:** The amount allocated to sponsorships must be adjusted to the assigned annual budget. If proposals not initially contemplated arise in relation to a given sponsorship, they must also be submitted to the corresponding evaluation and authorization procedure.
- **Transparency in payments:** Payments must be made by means that allow the recipient of the funds to be identified and must be faithfully recorded in the company's accounting books. Cash contributions are prohibited.
- **Sponsorship restrictions:** Activities with ideological or religious purposes, or those that may damage the reputation of the company, will not be sponsored. It is prohibited to grant sponsorship to political parties, business or trade union organizations, or their representatives, except in the cases expressly provided by law.

Antonio Zabalza Martí  
President and CEO of Ercros

Barcelona, February 21, 2025  
Revision 0

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<sup>1</sup> Ercros' mission is to consolidate a solid and long-lasting industrial project, contribute to society's wealth and well-being, honor the trust placed by shareholders, and fully develop the personal and professional potential of the company's members.