

INSTITUTIONAL INTEGRITY DECLARATION AND ZERO TOLERANCE AGAINST FRAUD

The Catalonia Institute for Energy Research Foundation (hereinafter IREC) promotes full respect for legality and ethical and conduct principles in its ordinary activities, with a clear vocation to contribute to the construction of a more sustainable future through excellent research and innovation in the field of energy.

As an entity beneficiary of the EU NEXT GENERATION Funds, MRR, and taking as a reference the provisions of Order HFP/1030/2021 and Order HFP/1031/2021, which establish the procedure and format for the information to be provided by Public Sector Entities for monitoring the compliance of milestones and objectives, as well as budgetary and accounting execution of the measures under the components of the Recovery, Transformation, and Resilience Plan, and other applicable regulations, the Institute expresses the

DECLARATION OF INSTITUTIONAL INTEGRITY AND ZERO TOLERANCE AGAINST FRAUD

The Institute wishes to express its commitment to the highest standards in complying with legal, ethical, and moral norms, and its adherence to the strictest principles of integrity, objectivity, and honesty, ensuring that its activities are perceived by all stakeholders as opposed to fraud and corruption in any of their forms.

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021, which establishes the Recovery and Resilience Facility, points to the obligation of Member States to implement adequate measures to protect the financial interests of the Union and to ensure that the use of funds related to the measures financed by the Recovery and Resilience Facility complies with applicable Union and national law, particularly concerning the prevention, detection, and correction of fraud, corruption, and conflicts of interest.

All members of the Institute also assume this commitment to promote a culture that exerts a dissuasive effect against any type of fraudulent activity, enabling its prevention and detection, and developing procedures that facilitate fraud investigation and ensure that these cases are properly addressed and at the right time.

The staff of the Institute, as well as others who provide services or maintain a professional relationship with it, assume and share this commitment, which includes, among other duties, "to safeguard the general interests, subject to and observing the Constitution and the rest of the legal system, and to act in accordance with the following principles: objectivity, integrity, neutrality, responsibility, impartiality, confidentiality, dedication to public service, transparency, exemplary conduct, austerity, accessibility, effectiveness, honesty, promotion of the cultural and environmental context, and respect for gender equality" (Royal Legislative Decree 5/2015, of 30 October, approving the consolidated text of the Basic Statute of Public Employees, Article 52). An Anti-Fraud Measures Plan has been developed to implement effective

and proportionate measures to combat fraud, corruption, and conflicts of interest, and to prevent double financing, based on a proactive, structured, and specific approach to managing inherent risks.

The objective of this policy is, therefore, to promote within the organization a culture that eliminates all fraudulent activity and facilitates its prevention and detection, encouraging the development of effective procedures for managing such cases.

To this end, the Institute wishes to express its commitment to the highest standards in compliance with legal, ethical, and moral norms, and its adherence to the strictest principles of integrity, objectivity, and honesty, so that its activities are perceived by all parties involved as being opposed to fraud and corruption in any form. In accordance with this commitment, IREC declares that it has a zero-tolerance policy towards fraud and corruption and has internal control systems in place to prevent and detect fraudulent acts, and to correct their impact, should they occur.

In Sant Adrià de Besòs, January 24, 2025

Catalonia Institute for Energy Research Foundation