

POLICY ON THE STRUCTURE AND COORDINATION OF INDRA GROUP

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1. INTRODUCTION

The Board of Directors of INDRA Sistemas, S.A. (“**Indra**” or the “**Company**”) is legally vested with the non-delegable authority to define the structure of the group of companies of which it is the parent entity (the “**Group**”), as well as to determine its general policies and strategies.

In exercising these responsibilities and within the framework of the law, the Bylaws and the Regulations of the Board of Directors and its Committees (the “**Regulations**”) governing its operations and powers, the Board of Directors approves this policy (the “**Group Policy**”).

2. PURPOSE

The purpose of this Group Policy is to establish the criteria, principles and general guidelines that shall serve as the basis for defining the Group’s corporate and governance structure in a manner consistent with the unique characteristics and features of its various business units.

The purpose of this document is to guide and facilitate the implementation of its Strategic Plan for the optimal fulfillment of its corporate purpose, by defining a framework that enables strategic coordination and the establishment of basic management guidelines for the various companies that comprise it, while respecting the respective functional areas and areas of responsibility of the Company and each of the entities that form part of the Group, ensuring the reconciliation of Indra’s corporate interests with those of said entities and recognizing, in turn, the necessary mechanisms for communication and the exchange of information.

3. SCOPE OF APPLICATION

This Group Policy applies to all companies comprising the Group within the limits established by current regulations.

It shall not apply to companies over which Indra does not exercise control or that are not included in its scope of consolidation, as determined in accordance with the accounting regulations in effect at any given time.

In such cases, Indra will promote, through its representatives on the governing bodies of those companies, the alignment of their policies with its own.

4. GENERAL PRINCIPLES

This Group Policy is based on the following general principles:

- Adaptation of the Group’s corporate and governance structure to implement the Strategic Plan, taking into account the unique characteristics of the Group’s member companies and their business units.
- Separation of the functions of day-to-day management and operational oversight from those of strategy formulation and supervision, with a decentralized structure based on the principle of subsidiarity and respect for the corporate autonomy of the

companies comprising the Group.

- Protection of the financial integrity of both the Group as a whole and its member companies, with the aim of preventing the transfer of risks between them, through the separation and delineation of the areas of responsibility of each of the companies that form part of the Group.
- Compliance with the highest ethical standards and corporate governance recommendations, as generally recognized in international markets, adapted to the Group's specific circumstances.
- Economic rationality in the Group's structure to prevent it from becoming overly large, optimize its organization and strategic coordination and maximize the operational efficiency of all entities within the Group, thereby contributing to the generation of synergies while respecting the interests of each entity.

The entire Group will share these principles, as well as those contained in the Code of Ethics and Legal Compliance, adhering to national and international corporate governance recommendations, adapted to the needs of each company, while always complying with the regulations required in each market and territory.

5. CORPORATE STRUCTURE

The Group's corporate structure will comprise:

- (i) The Company whose primary function is to define the Group's organizational model, oversee its compliance and implementation and assume non-decentralized executive responsibilities, in addition to holding the equity interests in the holding companies and where applicable, the parent companies and divisional subsidiaries.
- (ii) The holding companies, whether Spanish or foreign (the **"Holding Companies"**), that are incorporated, where applicable, based on geographic criteria or for any other reason established within the framework of Indra's Strategic Plan and the operating policies of the Company and its Group and which will be the owners of the parent companies and responsible for strengthening the supervision, organization and strategic coordination of the Group in the territories where they are domiciled.
- (iii) The parent companies, whether Spanish or foreign (the **"Parent Companies"**), which may be established, as appropriate, to separate business units or lines of business based on geographic criteria, for the development of specific business segments, or for any other reason established within the framework of Indra's Strategic Plan and the operating policies of the Company and its Group and which will have decentralized executive responsibilities, being endowed with the necessary autonomy for the direction and management of their respective businesses, the implementation of Group policies, as well as for the supervision and control of the activities of their respective subsidiaries.

- (iv) The Spanish or foreign divisional subsidiaries of each of the Parent Companies or, as the case may be, of the Company (the **“Divisional Subsidiaries”**), which are responsible for carrying out the operational functions of the Parent Companies when their performance, whether for technical or regulatory reasons, due to requirements of applicable regulations, or the current or potential presence of external shareholders or partners, cannot or, as the case may be, should not, in the opinion of Indra’s Board of Directors, be carried out directly by the Parent Company.

All of these companies will have the necessary human and material resources to fulfill their purpose and carry out their respective functions. In particular, as set forth below, all of them will have their own governing bodies, whose members will be required to comply with their legal obligations, this Group Policy and any other applicable Group regulations.

In any case, Indra’s Board of Directors shall ensure, either directly or through the delegated body it designates for this purpose, that the Group’s structure does not entail undue complexity, so as not to compromise the Board’s ability to effectively supervise and manage the risks faced by the Company or the Group. It will also ensure that the organization and operation of the Group’s structure are clear, efficient and transparent.

6. FUNCTIONS OF THE COMPANY, THE HOLDING COMPANIES AND THE DIVISIONAL SUBSIDIARIES

6.1 Functions of the Company

The following functions shall be exercised at the Company level:

- (i) Ownership, holding and control of the Holding Companies and Parent Companies.
- (ii) The development, implementation and oversight of compliance with regulations, policies, practices and procedures applicable to all Group companies.
- (iii) The establishment and oversight of the Group’s strategy through the preparation, development and monitoring of the Strategic Plan, defining long-term objectives and ensuring their effective implementation through constant monitoring.
- (iv) The organization, coordination and oversight at the Group level through the dissemination, implementation and monitoring of the overall strategy and the basic management guidelines established by the Company’s Board of Directors.
- (v) The day-to-day direction and management of activities and businesses not carried out by the Parent Companies and Divisional Subsidiaries.
- (vi) Corporate development, identifying investment and growth opportunities to expand the Group’s presence and competitiveness, as well as opportunities for divestment and disposal of those activities not considered essential, which, given

their significant value or special characteristics, may, at the Group level, be of a strategic nature or pose a special tax risk.

- (vii) The management of financial planning and budgetary control for the Group's member companies, ensuring an efficient allocation of resources and sound financial health.
- (viii) Relations with investors, shareholders and other stakeholders.
- (ix) Providing legal advice to the holding companies, the Spanish Parent Companies and the Divisional Subsidiaries regarding all corporate and business matters that should not be decentralized.
- (x) Establishing and developing the corporate governance, regulatory compliance and sustainability systems, ensuring a responsible and ethical approach in the operations of all Group companies.
- (xi) Internal auditing and independent evaluation of the Group's processes and controls, ensuring operational effectiveness and identifying areas for improvement.
- (xii) Defining human resources policy and talent management.
- (xiii) The implementation and management of information technology to optimize processes, improve communication and facilitate decision-making.
- (xiv) The institutional representation of the Indra Group, including the management and maintenance of internal and external communications, fostering trust in and interest in the company and ensuring a consistent and positive corporate image.
- (xv) The management and administration of the industrial and intellectual property rights and know-how of the Group's companies, expressly including the protection of the "Indra" trademark and trade name and any other trademark or trade name associated with or related to it.

6.2 Functions of the Holding Companies

The following functions shall be exercised within the scope of the Holding Companies:

- (i) Ownership, holding and control of the Parent Companies in those territories where the Holding Companies are domiciled, as determined by the Company's Board of Directors;
- (ii) The supervision, organization and strategic coordination of the Group in those territories;
- (iii) The corporate development of the Group in the territories where the Holding Companies are domiciled, identifying, in accordance with the Strategic Plan and

the general guidelines established by the Company, investment and growth opportunities to expand its presence and competitiveness, as well as opportunities for divestment and disposal of those activities not considered essential, provided that, due to their size or special characteristics, such transactions do not pose a strategic risk or special tax risk to the Group.

- (iv) The management of financial planning and budgetary control for the Parent Companies in which they hold an ownership interest.
- (v) Providing legal advice to the Parent Companies and Divisional Subsidiaries regarding all corporate and business matters that are not deemed appropriate to decentralize.
- (vi) Strengthening the Indra Group's institutional representation in the jurisdictions where the Holding Companies are domiciled, as determined by the company.
- (vii) Implementing the regulatory compliance system within the geographic scope of the Holding Companies, as well as conducting internal audits and independent evaluations of the Group's processes and controls.
- (viii) The management and administration, in coordination with the Company, of the Group's industrial and intellectual property rights and know-how, expressly including the protection of the "Indra" trademark and trade name and any other trademark or trade name associated with it, in the strategic territories where the Holding Companies are domiciled.

6.3 Functions of the Parent Companies

The following functions shall be carried out within the scope of the Parent Companies:

- (i) The implementation and fulfillment of the Strategic Plan, as well as the general policies and guidelines established by Indra, in those aspects that affect their respective business areas.
- (ii) The day-to-day management of their respective businesses and the supervision and control of the activities of the Divisional Subsidiaries they own.
- (iii) The provision of the necessary services for the Divisional Subsidiaries to conduct the day-to-day management of the business in an efficient and appropriate manner.
- (iv) The development, implementation and oversight of compliance with the regulations, policies, practices and procedures required by each specific business area and not already covered by Group regulations.

The Parent Companies will perform these functions in a decentralized manner and will assume full responsibility for the management and supervision of their respective

business lines.

To this end, the Parent Companies may establish specific criteria and procedures in accordance with the strategic guidelines set by the Company at the Group level and, where applicable, by the holding company to which they report.

6.4 Functions of Divisional Subsidiaries

Divisional Subsidiaries will carry out the operational functions of the respective Parent Company when, in Indra's judgment, the performance of such functions, whether for technical or regulatory reasons, due to requirements of applicable regulations, or because of the current or potential presence of external shareholders or partners, cannot or, as the case may be, should not be carried out directly by the Parent Company.

7. **CORPORATE GOVERNANCE STRUCTURE**

7.1 The Company

7.1.1 The Company's Board of Directors

Indra's Board of Directors is, without prejudice to the powers vested in the General Shareholders' Meeting, the Group's highest governing body.

7.1.2 Powers of the Company's Board of Directors

As the controlling Company of the Group and without prejudice to the powers provided for by law and the Board of Directors' Regulations, for the purposes of this policy, the Board of Directors shall be responsible for defining the strategy and overseeing the management of its various businesses and activities, based on the coordination and monitoring of the organization and operations of each of the Group's companies, ensuring that Indra's strategic direction is consistent with the decentralization of executive responsibilities within the Group companies, which are responsible for the day-to-day management and effective administration of their respective businesses or activities.

To this end, the Board of Directors will establish the necessary tools to facilitate the exchange of information required at any given time for the strategic coordination of the activities carried out by the various companies with the Parent Company, without prejudice to the decision-making autonomy of each of them or the obligations of their directors.

In particular, the Board of Directors shall ensure and provide the necessary means to guarantee that the Internal Audit and Compliance areas maintain appropriate coordination, monitoring, methodological alignment and a communication system with the investee companies, enabling the effective exchange of relevant information through the corresponding policies, systems, mechanisms, codes of conduct and procedures that ensure the good governance of the Group and each of the entities comprising it. In any case, the scope of the Group's coordination and oversight

functions regarding internal audit and compliance activities in the investee entities will be determined by the level of ownership, governance rights and regulatory obligations held by the Group in each case, while respecting at all times the scope of each entity's autonomy in decision-making and responsibility. This is without prejudice to the fact that responsibility for governance, control and management rests in all cases with the governing bodies of each entity and, where applicable, in accordance with the provisions of the shareholders' agreements.

Likewise, the necessary measures will be taken to ensure that the various entities within the Group apply the accounting practices required for financial consolidation, as well as for the preparation of the relevant reports (the management report, the audit report, the corporate governance report and the sustainability report, among others), for which they will receive the corresponding instructions from Indra's Finance Area and from any other Indra area responsible for the aforementioned reports.

In any case, Indra's Board of Directors shall have the authority to carry out the functions identified above, including, but not limited to:

- (i) Adapting the corporate and governance structure to this Group Policy, in compliance with the applicable legal requirements in the jurisdictions where it operates, as well as internal corporate governance and regulatory compliance standards.
- (ii) Approving the Group's strategic objectives, defining its organizational model and overseeing compliance with and implementation of said model.
- (iii) Making the appropriate decisions regarding investments or transactions by any type of company within the Group that, due to their high value or special characteristics, are of a strategic nature or pose a special tax risk at the Group level, unless such approval falls under the authority of the General Shareholders' Meeting.
- (iv) Establish, develop and promote a system of corporate governance, regulatory compliance and sustainability, ensuring a responsible and ethical approach to the operations of all Group companies and provide a report on the relevant aspects of these systems in accordance with applicable law.
- (v) Authorize the creation or acquisition, directly or indirectly, of equity interests in special-purpose entities or entities domiciled in countries or territories considered tax havens, as well as any other transactions or operations of a similar nature that, due to their complexity, could undermine the transparency of the Company and the Group, all of which must be preceded by a report on such transactions from the Auditing, Compliance and Sustainability Committee, in accordance with the provisions of the law and the Company's Board of Directors Regulations.
- (vi) Analyze potential conflicts of interest and approve related-party transactions

in the cases and under the terms provided for by law and the Company's internal regulations.

- (vii) Promote an egalitarian, diverse and inclusive culture of talent management and development that reflects the social and cultural reality of the companies that make up the Group;
- (viii) To foster innovation and digital transformation through the responsible use of technology.

7.1.3 Committees of the Board of Directors

To ensure greater efficiency in the performance of its duties, the Board of Directors shall have the committees established in its Regulations and, in any event, an Auditing, Compliance and Sustainability Committee and an Appointments, Remunerations and Corporate Governance Committee, whose members shall be appointed taking into account the knowledge, skills and experience necessary for the best performance of their duties and in accordance with applicable regulations.

The composition, powers and operation of these committees are governed by the Bylaws.

To ensure the proper exercise of its supervisory functions, the necessary measures will be taken to ensure that the companies within the Group provide Indra's executives with the necessary information, so that they may include it in aggregate form, with the appropriate level of detail, in the reports they periodically submit to Indra's Auditing, Compliance and Sustainability Committee.

7.2 The Holding Companies

The governing body of the Holding Companies shall adopt the structure (single-member, dual, or collegial) that best aligns with the reality and the specific characteristics of the territory in which the company is domiciled.

In the case of a Board of Directors, it shall consist of a small number of directors (between three and seven), the majority of whom shall be shareholder representatives, one executive director (who shall serve as Chief Executive Officer) and, if applicable, one or more outside directors if, in the Company's judgment, the activities and circumstances of the Holding Company in question so require.

All members of the governing body of Holding Companies must meet the legal and statutory requirements necessary to serve as directors and must at all times act with diligence and loyalty in accordance with the best interests of the company in which they hold office.

7.3 The Parent Companies

Unless the Board of Directors of Indra decides otherwise, the board of directors of the Parent Companies shall adopt the structure (single-member or dual) that best aligns with the reality and specific characteristics of each of the respective business lines.

All members of the governing body of the Parent Companies must meet the legal and statutory requirements necessary to serve as directors and must at all times act with diligence and loyalty in accordance with the best interests of the company in which they hold office.

7.4 Divisional Subsidiaries

The board of directors of the Divisional Subsidiaries shall adopt the structure (single-member or dual) that best suits the reality and specific characteristics of each of the respective business lines.

An exception to this general rule applies to the governing body of Divisional Subsidiaries which, for technical or regulatory reasons, due to requirements of applicable regulations, or because of the existence of external shareholders or partners, require—in the opinion of Indra Sistemas, S.A.—a collegial structure; in such cases, the governing body shall take the form of a Board of Directors.

In order to promote strategic coordination among the various Group companies, with regard to the appointment of directors for the various companies, it may be appropriate, to the extent deemed appropriate, on executives or staff from any of the Group's companies, thereby promoting strategic coordination at the Group level in the interest of all entities comprising the Group; such executives or employees may also act as individual representatives of the corporate directors designated for that purpose by the Group.

All directors of the Group's companies must perform their duties and fulfill the obligations imposed by applicable law and regulations with the diligence of a prudent businessperson and the loyalty of a faithful representative, acting in the best interests of the company of which they are directors, without prejudice to the necessary and appropriate coordination at Group level in the interest of all companies within the Group, in accordance with the principles established in this Policy.

7.5 Criteria for the Appointment of Members of the Governing Bodies:

The following criteria shall be taken into account when appointing members to the governing bodies of Group companies:

- Professionalism and experience: The Company will be guided by a criterion of professionalism, favoring coordination within the Group to the extent possible and may, for this purpose, draw upon certain executive personnel from the Company itself, preferably from the supervision or control areas, or personnel from any of the Group companies, provided that such appointments do not interfere with their primary duties and that they possess the appropriate experience for the role.

- **Incompatibilities and Prohibitions:** Natural or legal persons who are subject to any incompatibility or prohibition provided for in the applicable regulations of the jurisdiction where the company is located may not serve as directors of Group companies or, where applicable, as individual representatives of a corporate director.
- **Dedication and Commitment:** Members of the governing bodies of Group companies must have the necessary availability to perform their duties with the required dedication, commitment and responsibility.
- **Compensation:** Membership on the governing bodies of companies that are part of the Group may entitle a person to receive compensation in accordance with the Group's policy of moderation, if so decided and provided for in the respective Bylaws. In the case of executive officers of the Company itself or of any of the Group's companies, the position of director shall not be remunerated and such compensation shall be included in the compensation they receive as executive officers.

The Company will establish appropriate mechanisms to cover any liabilities that may arise for directors of Group companies in the course of performing the duties inherent to their position as directors, except in cases of willful misconduct or gross negligence.

8. RELATED-PARTY TRANSACTIONS

The principle of respect for the Company's best interests and for each entity's own sphere of decision-making and responsibility shall govern the application of the regulations and procedures established for the approval of related-party transactions involving Group companies

To this end, Indra has incorporated into its internal regulations the legal framework governing related-party transactions applicable to it as a publicly traded company, which assigns a significant role to the Auditing, Compliance and Sustainability Committee by granting it the authority to report on related-party transactions that must be approved by the General Shareholders' Meeting or the Company's Board of Directors and to oversee the established internal procedure. Such report will not be required in the case of related-party transactions between companies belonging to the same group that are carried out in the course of ordinary business and under market conditions.

In this regard, Indra's Board of Directors has approved a Related-Party Transaction Protocol, which must be disseminated to all Group companies as entities subject to it.

In cases where the related-party transaction must be approved by Indra's Board of Directors or General Shareholders' Meeting and the Company is not directly involved in such transaction, the assessment will be limited to verifying that the related-party transaction is fair and reasonable from the perspective of the Company and, where applicable, of shareholders other than the related party, with the competent body of the company involved in the related-party transaction retaining the authority to provide the evidence so that the competent bodies may decide on whether to proceed with the transaction.

9. IMPLEMENTATION, DEVELOPMENT AND UPDATES

In accordance with the provisions of the Board of Director's Regulation, Indra's Board of Directors is responsible for the implementation, development, review and amendment of this Group Policy, following a report or proposal from the relevant Committee.

10. DISSEMINATION AND COMMUNICATION

It is the responsibility of Indra's Board of Directors to promote the effective dissemination of this Group Policy and to bring it to the attention of all its intended recipients; it is the role of the management team to adopt the necessary or appropriate measures in this regard, under the supervision of the Board of Directors.

This Group Policy is available on the corporate website (www.indragroup.com) and is accessible to all stakeholders.

11. ENTRY INTO FORCE

This Group Policy was approved by Indra's Board of Directors, upon the recommendation of the Appointments, Remunerations and Corporate Governance Committee and following a report from the Auditing, Compliance and Sustainability Committee, at its meeting held on 29 September 2026 and entered into effect at that time.