

# RISKS AND OPPORTUNITIES MANAGEMENT POLICY

**Ineco**, a reference engineering and consultancy company in sustainable mobility and digital transformation, with the aim of managing risks and opportunities efficiently, defines and integrates this policy to establish the principles for the identification, evaluation, management and reporting of current or emerging **risks and opportunities** that could affect the achievement of the main objectives and strategy of the organization.

These **principles** are as follows:

- To **integrate** the control and management of risks and opportunities in all its processes and incorporate them in strategic and operational decision making.
- To **act in** accordance with the risk tolerance level defined in the organization.
- To **manage** and **communicate** the information generated regarding risks and opportunities in a transparent, proportional and timely manner.
- To **establish and maintain** a culture of risk and opportunity awareness.
- To **train** and **involve** employees in the risks and opportunities management culture.
- To **incorporate** best practices and recommendations on risks and opportunities management.

The management of risks and opportunities is part of the **regulatory and operational framework** which, applied by the organization in the development of its activities, allows

- **Identification** of risks and opportunities that affect or may affect the achievement of objectives.
- **Evaluation** of the risks and opportunities detected to determine their severity.
- The **definition and implementation** of action and decision-making measures, considering risks and opportunities together with the other aspects of the business, in line with the risk tolerance defined by the organization.
- Continuous **monitoring** of the most relevant risks and opportunities and the efficiency of the measures adopted.
- The **establishment** of information reporting, communication channels and authorization levels to ensure continuous process improvement.

To this end, **Ineco** assumes and promotes the following **commitments** and **actions** to its stakeholders:

- **Create and maintain** a **Risk and Opportunity Committee** to ensure that the commitments contained in this policy are updated and developed on an ongoing basis.
- **Develop and update** a **Risk and Opportunity Map**, identifying and evaluating current and emerging risks and opportunities that may affect the organization in the future.
- **To have** a **risk and opportunity management system** that allows each person in charge to manage the risks and opportunities that affect the development of his or her area of activity.

Risks and opportunities management is all employee's responsibility. Each one must be aware of those within its area of responsibility and manage them within the framework of action defined by this policy, as well as within the established tolerance limits. **Ineco** is committed to spreading this policy and making it available to all stakeholders, promoting and ensuring its compliance.

**April 8th, 2022**

**Sergio Vázquez Torrón**

**Presidente**