

sando

**CRIME PREVENTION
AND DETECTION
PROTOCOL**

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OFFENCES NOT APPLICABLE TO GRUPO SANDO

GENERAL PART

1. Introduction: Objective of the Protocol for the Prevention of Crimes

The Criminal Code was reformed with the entry into force of Organic Law 5/2010, 22 June 2010. Spanish criminal legislation was adapted, introducing the criminal liability of legal persons for crimes committed within their organisation and for the benefit of their employees, managers, and administrators in Spain.

This legislative novelty has been reinforced with Law 1/2015, of 30 March 2015, which again amends the Criminal Code and regulates to a greater extent the criminal liability of legal persons, establishing the consideration for commercial companies to implement effective measures for the prevention and detection of crimes in their organisations within the scope of their activity. It is also amended again by Organic Law 1/2019, of 20 February, amending Organic Law 10/1995, of 23 November, on the Criminal Code, to transpose European Union Directives in the financial and terrorist fields and address issues of an international nature.

In this new regulatory context, GRUPO SANDO has assumed as one of its management objectives to adopt and execute as effectively as possible a Risk Management System for the Prevention and Detection of Crimes, which includes numerous measures and controls designed to prevent or mitigate as far as possible the risk of any criminal action being committed in our organisation and guarantee at all times the legality of the acts carried out by the employees, directors or administrators of each of the companies that make up GRUPO SANDO in the exercise of their professional activities.

In this sense, and to be able to guarantee to third parties and to the judicial and administrative bodies that GRUPO SANDO exercises the due prevention control that is legally required of any business corporation over its employees, managers and administrative bodies, the purpose of this Crime Prevention and Detection Protocol is to describe the activity carried out for this purpose by each of the companies that make up the Group and identify the controls implemented in GRUPO SANDO to prevent or mitigate as much as possible the risk of any employee or manager acting outside the law in the exercise of their duties.

Having assumed the responsibility of drawing up a Protocol for the Prevention and

Detection of Crimes that may potentially apply to GRUPO SANDO and the essential requirements of *Criminal Compliance*, it is appropriate at this point to refer to the main objectives of the implementation of the Crime Prevention and Detection Model in the Group.

To this end, GRUPO SANDO is fully committed to preventing the commission of crimes and criminal risks within the organisation, having zero tolerance for them and promoting commitment to this objective among its staff, customers and suppliers.

Apart from the above, the following are the main objectives of the Crime Prevention and Detection Protocol prepared by GRUPO SANDO, which are the following:

- **Crime prevention:**

The first objective of this *Criminal Compliance Document* prepared by GRUPO SANDO is to prevent crimes within the Group. In this sense, the aim is to prevent each of the companies of the Group from carrying out conduct or actions that could give rise to criminal liability within the legal entities of GRUPO SANDO.

Due to the variety of existing business areas, GRUPO SANDO carries out activities and actions that, from different points of view (economic, environmental, public health, etc.), can lead to the commission of a crime. To this end, GRUPO SANDO has implemented a Crime Prevention and Detection Model to prevent this conduct from occurring within its company, either by its employees or its Directors and members of the Board of Directors. Those responsible at each level must ensure that the members assigned to their areas, units, functions, or projects comply with, observe, and enforce the Crime Prevention and Detection Protocol requirements.

- **Crime detection:**

The second objective of the *Criminal Compliance* prepared by GRUPO SANDO is to detect crimes that may occur in the Group. To this end, the bank has carried out a criminal risk map, which identifies the behaviours that may be potentially criminal and identifies the departments that may be involved in such behaviour.

Likewise, for the detection of crimes, a reporting channel has been

implemented so that the Criminal Compliance Body of GRUPO SANDO can be informed of the conducts that have been carried out in each of the companies and that could be criminal, and the existing security gaps in the model and the improvements that can be applied.

- **Disciplinary reaction:**

Another of the objectives of the Crime Prevention and Detection Protocol implemented by GRUPO SANDO is to refer to the disciplinary rules that apply to each of the companies in the Group for those cases in which the directors, directors, employees or any other agent acting on behalf of GRUPO SANDO, carry out conduct that may give rise to criminal risks for the entity or that goes against the Protocol implemented by the Group itself.

2. Configuration of the Protocol: Reference Legislation.

The configuration of the Protocol for the Prevention and Detection of Crimes and, in general, of the Risk Management System for the Prevention and Detection of Crimes of GRUPO SANDO has been carried out under the provisions provided for in Article 31 bis of the Criminal Code (as amended by Law 1/2015, of 30 March and by Law 1/2019 of 20 February) and the provisions provided for in "UNE 19.601. Criminal Compliance Management Systems. Requirements with guidance for use."

3. Recipient and Manager of the Protocol.

Although the procedures and internal controls described in this document affect all the personnel of GRUPO SANDO as a whole, this Protocol is directed. It must be managed exclusively by the Criminal Compliance Body of GRUPO SANDO, ensuring that it is kept permanently updated and that all the rules described therein are known and respected by those affected. Depending on the professional activities each carries out in GRUPO SANDO, periodically reporting to the Group's Board of Directors in this regard.

4. Revision of the Protocol.

The exercise of an adequate periodic review of this Protocol is a critical element in achieving good management of the risk that criminal conduct may be committed in our organisation. In this regard, GRUPO SANDO assumes the need to supervise, review and continuously improve the Crime Prevention Protocol, for which it has had a Criminal Compliance Body since 5 February 2021.

The Criminal Compliance Body controls, supervises, evaluates and permanently updates compliance with the rules and procedures described in this Protocol to ensure that it identifies and explains in an up-to-date manner all the controls and surveillance measures established by the company to avoid or mitigate the risk of criminal actions occurring in our organisation promoting action plans for the correction, updating, generation or modification of the measures and controls that are part of GRUPO SANDO Protocol for the Prevention and Detection of Crimes. This periodic review, of which the Board of Directors, the body to which it depends, is promptly informed, not only allows GRUPO SANDO to keep the Protocol updated at all times but also, where appropriate, to be able to adapt it to the changes that each of the companies or activities in the areas may experience over time or to the novelties that the legislation may require.

In addition, the updating of the map of criminal risks affecting GRUPO SANDO and this Protocol for the Prevention and Detection of Crimes must be carried out by its Criminal Compliance Body when the circumstances that said body considers to require it occur and, in any case, without being exhaustive, when the following circumstances arise:

- When there are changes, extensions or reductions in the activities and functions of GRUPO SANDO, either due to changes in its corporate purpose or its material activity.
- When there are regulatory changes that affect the activities carried out by GRUPO SANDO.
- When the Criminal Enforcement Body identifies actions that may give rise to a greater risk concerning the possible commission of criminal conduct.
- In any case, provided that significant breaches of its provisions are revealed, or when there are changes in the organisation, in the control structure, or the activity carried out that make them necessary.

5. Criminal Risk Map: Identification of the activities in the scope of which crimes may be committed that result in criminal liability for GRUPO SANDO

To carry out a complete work of supervision and control over all activities, a Criminal Risk Map has been drawn up where all the activities in which criminal actions could potentially be committed and, therefore, generate possible criminal liability on the part of GRUPO SANDO.

In addition, in addition to contemplating the crimes whose commission may generate possible criminal liability for the legal person, other crimes have also been included in the Criminal Risk Map, which, although they do not cause criminal liability for the legal person, their commission could affect the different companies due to the possible legal consequences contained in Article 129 of the Criminal Code.

As a conclusion of this analysis, as of the date of this Protocol, the main areas of activity included in this Protocol, in which potential crimes to be prevented have been identified, or ancillary consequences derived from the crime may be imposed on the different companies that make up GRUPO SANDO, are all those related to the activities described below:

- Construction Activity Area
- Environment Activity Area
- Materials Activity Area
- Area of Conservation Activities
- Real Estate, Concessions and Power Generation Activity Area
- Corporate/Holding Activities Area

Below is a breakdown of the companies that make up each activity described above:

- **CONSTRUCTION**

CONST. SANCHEZ DOMINGUEZ SANDO, S.A.U.

CONSERVACION, ASFALTO Y CONSTRUCCION, S.A.U.

SANDO DESARROLLOS CONSTRUCTIVOS, S.L.

SANDO DIVERSIFICACIÓN, S.L.

SANDO FERROVIARIA, S.L.

SANDO INFRAESTRUCTURAS, S.L.

- **ENVIRONMENT**

ALTHENIA S.L.U.

CONST. SANCHEZ DOMINGUEZ SANDO, S.A.U.

CONSERVACION, ASFALTO Y CONSTRUCCION, S.A.U

SANDO MEDIO AMBIENTE, S.L.

SANDO DIVERSIFICACIÓN, S.L.

- **MATERIALS**

ARIDOS Y REFORESTACION S.A.

ANDALUZA DE MORTEROS S.A.

CANTERA SILLERO S.A.

DOLOMITAS ESPAÑOLAS, S.A.

ALAMEDA OBRAS PUBLICAS Y TRANSPORTES S.L.

ARIDOS LA VENTILLA S.L.

HORMIGONES ROSALEJO, S.L.

TRANSPORTES ENCINAR VALDECILLA, S.L.

SUMINISTROS DE HORMIGONES ASFALTICOS, S.L.

SANDO DIVERSIFICACIÓN, S.L.

SANDO MATERIALES Y SUMINISTROS S.L.

ALAMEDA GARDEN, S.L.

- **CONSERVATION**

CONSERVACION, ASFALTO Y CONSTRUCCION, S.A.U

CONST. SANCHEZ DOMINGUEZ SANDO, S.A.

ALTHENIA S.L.

SANDO DIVERSIFICACIÓN, S.L.

- **REAL ESTATE, CONCESSIONS AND POWER GENERATION ASSETS.**

SANDO PROYECTOS INMOBILIARIOS, S.A.

DESARROLLO INDUSTRIAL MIJAS, S.L.

SANDO DESARROLLOS INMOBILIARIOS, S.L.

SANDO CONCESSIONES S.L.

CONCESIONARIA ROSA AMARILLA, S.A.

SANDO ENERGÍAS RENOVABLES, S.L.

ARIDOS Y ENERGIA, S.L.

LA CABAÑA FOTOSOLAR, S.L.

INSTALACIONES SOLARES LA RINCONADA, S.L.

INSTALACIONES SOLARES LA CABAÑA, S.L.

INSTALACIONES SOLARES SEVILLANAS, S.L.

- **CORPORATE/HOLDING.**

GRUPO EMPRESARIAL SANDO, S.A.

SANDO SERVICIOS CORPORATIVOS S.L.

SANDO DESARROLLOS INDUSTRIALES, S.L.

Note: Companies not domiciled in Spain would be excluded from the application of this Protocol

The crimes identified as potentially applicable to the companies that make up GRUPO SANDO, according to the activities described above, are the following:

- Offence of influence peddling (Articles 429 to 430 of the Criminal Code)
- Offence of bribery (Article 424 of the Criminal Code)
- Offence of corruption in business (Article 286 bis to 286 quarter of the Criminal Code)
- Offences against natural resources and the environment (Articles 325 to 328 of the Criminal Code).

- Offence of illegal construction, building or urbanisation (Article 319 of the Criminal Code)
- Crime of fraud (Article 248 to 251 bis of the Criminal Code)
- Offence of altering prices in public tenders or auctions (Article 262 of the Criminal Code)
- Offences against the Public Treasury and Social Security (Articles 305 to 310 bis of the Criminal Code)
- Offences against workers' rights (Articles 311 to 318 of the Criminal Code)
- Offence against intellectual/industrial property (Article 270 to 277 of the Criminal Code)
- Offence of illegal financing of political parties (Article 304 bis of the Criminal Code)
- Offences against public health (Articles 359 to 365 of the Criminal Code)
- Offence of risks caused by explosives (Article 348 of the Criminal Code)
- Offence of money laundering (Article 301 of the Criminal Code)
- Offences against the market and consumers (Articles 278 to 286 of the Criminal Code)
- Offence against privacy and unauthorised access (Article 197 of the Criminal Code) - Offence of financing terrorism (Article 576 bis of the Criminal Code.)

6. General preventive measures and controls and crime detection in GRUPO SANDO

GRUPO SANDO is aware of the difficulty of implementing infallible or unbreakable controls in any organisation, where numerous legal relationships of the companies that make up GRUPO SANDO converge, and the personal relationships in the private sphere, both of its Directors and Administrators and of the management

staff and other employees of the Group. However, to provide consistency to the regulatory compliance system and achieve a reasonable level of security in each of the companies, controls have been implemented, distinguishing between those that are general and affect the entire organisation, with an impact on the prevention of any criminal behaviour, and those other more specific controls that contribute to the prevention or reduction of the risk that certain specific crimes may be committed.

Thus, the following are the general measures and controls whose implementation contributes to the prevention or mitigation of the risk of any crimes that may lead to the possible criminal liability of GRUPO SANDO in our organisation.

6.1. Code of Conduct applicable to all GRUPO SANDO professionals

GRUPO SANDO Code of Conduct is the fundamental standard of GRUPO SANDO and each company that makes it up. Therefore, its main objective is to define its ethical bases, create a solid corporate culture and improve its reputation.

This Protocol for the Prevention and Detection of Crimes of GRUPO SANDO expressly refers to the full content of said Code of Conduct. It is published and is available to the employees of GRUPO SANDO.

Specifically, the reference is made to the following sections of the Code of Conduct:

- Basic principles of conduct that should govern GRUPO SANDO's relations with its stakeholders.
 - o Respect for legality
 - o Ethical integrity
 - o Relational integrity
 - o Honesty
 - o Transparency
 - o Security
 - o Sustainability
 - o Continuous improvement
 - o Solidarity
- Professional performance commitments regarding:
 - Internal commitments in the company
 - o Respectful treatment
 - o Equal Housing

- Occupational health and safety
- Respect for privacy
- Reconciliation of family and professional life
- Commitments to third parties
 - Fair competition
 - Quality
 - Confidentiality
 - Transparency, value creation and corporate governance
 - Protection of corporate assets
 - Use of new technologies
 - Conflicts of interest
 - Use of information about SANDO
 - Relations with third parties, exclusive dedication and incompatibilities
 - Independence and impartiality
 - Appointments to management positions
- Social and environmental commitment

6.2. Whistleblowing Channel.

6.2.1. Introduction

Among the identification and action controls in situations in which there are legal breaches and/or practices contrary to the values and principles established in the Group's Code of Conduct, a Whistleblowing Channel has been established through which GRUPO SANDO employees can report with the maximum guarantees of confidentiality and non-reprisals, any irregularity or behaviour contrary to the law, or to the rules and procedures established by GRUPO SANDO.

One of the functions of the Criminal Compliance Body of GRUPO SANDO is to "*Manage the Whistleblowing Channel*" of the Group, as this is the primary mechanism established by the entity to highlight possible criminal risks existing in the Group, conducts that may constitute a possible crime, and security breaches or weaknesses in the controls implemented in the Group.

At GRUPO SANDO, as a result of the activities carried out and the large number

of staff that the Group has, it is necessary to maintain constant and adequate control of the whistleblowing channel to be aware of possible breaches that may occur in the Group and avoid any security breach to make the appropriate improvements.

6.2.2. Basic principles

The basic principles that make up the operation of the GRUPO SANDO whistleblowing channel are the following:

- (i) In any case, confidentiality will be guaranteed to those who use the whistleblowing channel;
- (ii) Proper management of the complaints received will be ensured, which will be treated with the utmost confidentiality and following the operating procedure of the whistleblowing channel set out below;
- (iii) A detailed, independent and confidential analysis shall be ensured for all complaints received;
- (iv) The commitment of GRUPO SANDO to carry out disciplinary, sanctioning and judicial processes, as appropriate, until they are resolved with the aim of proportionally reproaching conduct contrary to the law or regulations and procedure of the Group.
- (v) In any case, the presumption of innocence of the accused will be guaranteed, as well as the protection of their personal data.

Likewise, if there is a conflict of interest of any of the members of the Criminal Compliance Body derived from the complaints received, the member involved must abstain from intervening in the process to guarantee the independence and impartiality of this Body.

6.2.3. Management of the Whistleblowing Channel

A.- General aspects

As indicated above, the management of GRUPO SANDO's whistleblowing channel is carried out by the entity's Criminal Compliance Body, under its responsibility to comply with the basic principles mentioned in the previous point and to manage the resolution of complaints received in matters that have or may have a criminal impact.

In addition, the Criminal Compliance Body is responsible for adopting all measures to improve compliance and resolving all doubts about their interpretation. It also controls, supervises and guarantees that all complaints are handled and managed adequately, completely, independently and confidentially.

Thus, GRUPO SANDO has a channel to report any breach related to behaviour contrary to the Code of Conduct and/or current legislation through the form provided on the corporate intranet:

The Sando logo is displayed in white lowercase letters on a solid green rectangular background.

Bienvenidos al canal de denuncias de Sando

Este canal de comunicación está accesible a todos los empleados y es estrictamente confidencial con el objeto de reportar posibles conductas irregulares previstas en el sistema de Compliance del Grupo Sando.

Sando pone a disposición de sus empleados una herramienta accesible para recibir de las personas sujetas al código de conducta de la compañía, de forma confidencial, y si así lo desean, anónima y por escrito, comunicaciones sobre posibles irregularidades financieras y contables así como cualquier otra de las recogidas en el propio código de conducta de la compañía (sistema de Compliance del Grupo).

Puedes consultar el Código Ético de Conducta y Cumplimiento Normativo en el siguiente [enlace](#)

Datos de la denuncia

Tipo de denuncia

Asunto

¿Qué ha ocurrido?

¿Qué personas se encuentran involucradas en los hechos escritos?

¿Dónde ha ocurrido?

¿Alguien de la organización tiene conocimiento de los hechos?:

Sí No No sabe

¿Ha tratado de denunciar anteriormente los hechos?

Sí No

Fecha aproximada de los hechos denunciados

¿Afectan los hechos descritos a clientes?

Sí No No sabe

¿Tiene impacto económico?

Sí No No sabe

Cuantificación aproximada del impacto (en euros)

Datos del Denunciante

Las denuncias anónimas solo se podrán hacer por escrito dirigido a la oficina de Compliance de la compañía y se podrá entregar en cualquiera de sus sedes de Málaga, Madrid, Sevilla, Rabat, Tanger, Varsovia o en caso de que así exista, en un buzón de denuncias instalado a tal efecto en cualquiera de dichas delegaciones.

Nombre y apellidos *

DNI

0 de 9 máximo de caracteres.

Teléfono

Correo electrónico *

Correo electrónico

Confirmar el correo electrónico

Relación con la entidad?

Empleado / Administrador

 He leído y acepto los términos y condiciones de uso de la plataforma *

Datos adjuntos

Documentos



Haz clic o arrastra un archivo a este área para subirlo.

Enviar denuncia

sando

To facilitate the knowledge of the Companies' whistleblowing channel, notification of its existence will be carried out, and the link to the intranet of the e-mail. Likewise, a clause referring to Criminal Compliance in contracts signed with workers and suppliers will be mandatory.

Likewise, through the responsible persons designated for this purpose by Criminal Compliance, the Group's external collaborators and suppliers will be informed of the existence of this whistleblowing channel and the procedure they must follow to formulate any complaint through it.

B.- Procedure for managing the whistleblowing channel

The procedure for the management of possible complaints or breaches of any of the rules of the Code of Conduct and/or current legislation and their channelling until their resolution will be as follows:

1. Notification:

In any case, when there is an indication or suspicion of irregular activity, non-compliance or violation of the company's internal regulations and/or current legislation, these must be reported through the channel above, regardless of the amount, whether internal or external, or whether it affects the image or reputation of the Group.

This communication through GRUPO SANDO's whistleblowing channel **will be mandatory** for any of its employees, managers or members of the Board of Directors, regardless of their rank and responsibility and the company's department to which they belong.

2. Minimum Reporting Requirements:

The complaint will be made through a form, which must contain the following mandatory information fields:

- (i) Description of the event that is the subject of the complaint, detailing what the potentially irregular conduct consists of, the persons allegedly involved, the approximate dates on which the events occurred, how the reported act has been carried out, the possible impact on economic terms, the department of the company affected, the recurrence of the reported action; and
- (ii) Likewise, the corresponding evidence, documents or evidence of the facts will be provided if possible. Those deemed appropriate will be proposed, such as testimonies of employees of any department or third party who may know the facts, among others.

3. Registration and admission:

The Criminal Enforcement Body, as the recipient of the complaint, is the guarantor of confidentiality and rigour in initiating proceedings. Once the complaint has been received, it will be brought to the attention of the Group's Board of Directors through the quarterly reports to be drawn up by the Criminal Compliance Body.

Subsequently, the Criminal Compliance Body will admit it if it deems it appropriate, given the information received through the complaint and initial analysis of the facts. It will code it by assigning a unique and correlative identifier to ensure anonymity and confidential treatment of the information and data.

The file created by the Criminal Enforcement Authority shall contain the following information:

- Date of notification of the complaint or incident.

- Type of incident.
- Detailed description of the incident and events that occurred.
- Directly responsible for the irregularity and the place where it occurred.
- Outcome of the investigations and resolution of the incident (once the corresponding investigation has been carried out).

4. Definition of the team:

Depending on the content of the complaint, the Criminal Compliance Body will assess the involvement of other departments of the entity in clarifying the facts and any third parties outside the organisation that the Criminal Compliance Body deems appropriate for this purpose.

The involvement of other departments, areas or specific specialised persons within GRUPO SANDO will be required by the Criminal Compliance Body itself if it deems it convenient or necessary, taking into account the complexity of the complaint, the knowledge of said department, area or person for the investigation or resolution, and any other reason for which it is considered pertinent by the Criminal Compliance Body for the formation of the team researcher.

5. Assessment of the complaint:

The complaint will be classified to establish priorities, according to the criteria of categorisation as minor, severe, serious or inadmissible in cases where the minimum requirements for its processing are not met, and according to the judgment and professional competence of the Criminal Enforcement Body.

The Criminal Enforcement Body will investigate the complaint, prepare a report for each complaint received, and submit it to the Administrative Body with the quarterly report that must be delivered.

To carry out the investigation, this Body may count on the advice and support of the personnel it deems appropriate from any Group department and possible external suppliers.

6. Development of the investigation of the complaint:

The Criminal Enforcement Body will compile by its own means all the relevant information on the facts reported and the evidence that, where appropriate, is appropriate.

In general, the activities carried out by the Criminal Compliance Body of GRUPO SANDO for the clarification of the facts may be, but are not limited to, the following:

- Personal interviews with the accused/s and all those persons who may be related to the facts, and with the heads of each department or area involved, all to obtain and confirm the information in the complaint.

The procedure for hearing the accused (which shall be held within three months of receipt of the communication, at the latest) shall include, at least, whenever possible, a private interview with the person allegedly responsible for the conduct reported, in which, while respecting the guarantee of innocence, you will be informed of the facts that are the subject of the investigation, you will be invited to present your full version of the facts. You can provide the relevant means of proof. You will be asked the appropriate questions, depending on the circumstances of the case and the facts reported.

- Data analysis, requesting the preparation of reports from the departments that may be relevant to the investigation or resolution of the complaint.
- Obtaining any relevant information from external public or private sources to which GRUPO SANDO may have access.
- Digital evidence, traceability of the operations carried out by those allegedly involved, and that may be necessary for the investigation, documentation or resolution of the facts.
- Seek, at any time, the advice and collaboration of external experts in the field, if deemed appropriate, to obtain greater objectivity and impartiality in the investigation.

All the above investigation activities will ensure, in any case, that the preservation and custody of the evidence, as well as confidentiality and respect for the rights of the workers involved in the events, will be ensured.

All GRUPO SANDO professionals are obliged to collaborate loyally with the investigation.

Once the investigation has been completed, which will be carried out within a

maximum period of 6 months from the receipt of the complaint, the Criminal Compliance Body will issue a report sent to the Group's Board of Directors, in any case, together with the quarterly report, to establish the measures it deems appropriate.

In cases where the complaint under investigation refers to matters that have or may have a criminal impact, the Criminal Compliance Body will issue a resolution proposal in the Report, which the Administrative Body must subsequently confirm.

The investigation report prepared by the Criminal Enforcement Body shall contain, at a minimum, the following information:

- File number or code assigned to the report or incident.
- Data of the data subjects through a pseudonym, in such a way that they are not allowed to be identified.
- Date of receipt of the complaint.
- A detailed account of the facts that have been the subject of the complaint and investigation.
- Data provided in the complaint (discriminating between objective and subjective data)
- Assessment of the content of the complaint and its reliability.
- Investigative actions carried out to clarify the facts.
- Specific people from each department who, where appropriate, have been part of the research team.
- Third parties who, where appropriate, have provided external advice for investigating or resolving the complaint or incident.
- Assessment of each of the tests carried out and the evidence obtained.
- Deficiencies detected in the Protocol for the Prevention and Detection of Crimes, if any, and corrective measures to be applied.

The Criminal Compliance Body will issue the internal report within a maximum period of 1 month from the investigation's completion date.

7. Resolution of the complaint:

Once the investigation actions have been carried out, the Criminal Compliance Body will respond adequately to the complaint raised, indicating, where appropriate, the proposed resolution adopted and communicating it to the complainant according to the channel used to receive it.

To this end, and given the investigation and its report, the Criminal Enforcement Body may adopt, by most of its members, the following decisions:

a) Archiving of the complaint: within a maximum period of 1 month from the communication of the report, if the investigation does not result in data that requires further action by the Group, as there is insufficient evidence of the alleged commission of a criminal act, it is agreed to archive the file, and its decision will be communicated to the Administrative Body through the quarterly report. The same will be done in cases where it is considered a false report. The complainant and the respondent shall be informed of the decision and its reasons.

b) If the Compliance Body detects indications of an alleged criminal act, the Criminal Compliance Body will be notified as soon as possible to send the final report to the Group's Administrative Body so that it can adopt appropriate disciplinary measures and corrective measures to correct the deficiencies detected in the Crime Prevention Protocol based on the proposed resolution submitted by the Criminal Enforcement Body, and forward its decision to the Criminal Enforcement Body.

If an indication of a possible crime is detected, the Administrative Body will be obliged to bring it to the attention of the judicial or police authorities.

If the conduct is not considered criminal but does entail the imposition of disciplinary measures, the Administrative Body will be obliged to notify the Human Resources Department so that the appropriate measures can be taken.

The final report prepared by the Criminal Enforcement Body shall contain, at a minimum, the following information:

- File number or code assigned to the report or incident (author, date, origin, level of confidentiality and people who have access to it). In any case, the personal data will be pseudonymous to preserve the anonymity of the data subject.

- A detailed account of the facts that have been the subject of the complaint and investigation.

- Investigative actions carried out to clarify the facts.

- List of all documentation used is attached.

- Specific people from each department who, where appropriate, have been part of the research team.

- Third parties who, where appropriate, have provided external advice for investigating or resolving the complaint or incident.

- Assessment of each test carried out and the evidence obtained.

- Deficiencies detected in the Protocol for the Prevention and Detection of Crimes, if any, and corrective and preventive measures to be applied.

- When it is considered that the conduct under investigation has or may have a criminal impact, a proposal for a resolution is proposed.

The Criminal Enforcement Body will issue the final report within a maximum period of 1 month from the date of issuance of the internal report.

8. Record of Records

The Criminal Enforcement Body, as the custodian of the files, shall keep a record of them in such a way as to guarantee, in all cases, their confidentiality, integrity and chronological control.

In the event of any file leak, this circumstance will be brought to the Group's Board of Directors' attention so that it can carry out the appropriate actions.

Concerning the period of custody and conservation of the documents, they will be kept for the maximum period of limitation of the possible crime that has been reported and, if this fact cannot be determined (because criminal acts are not

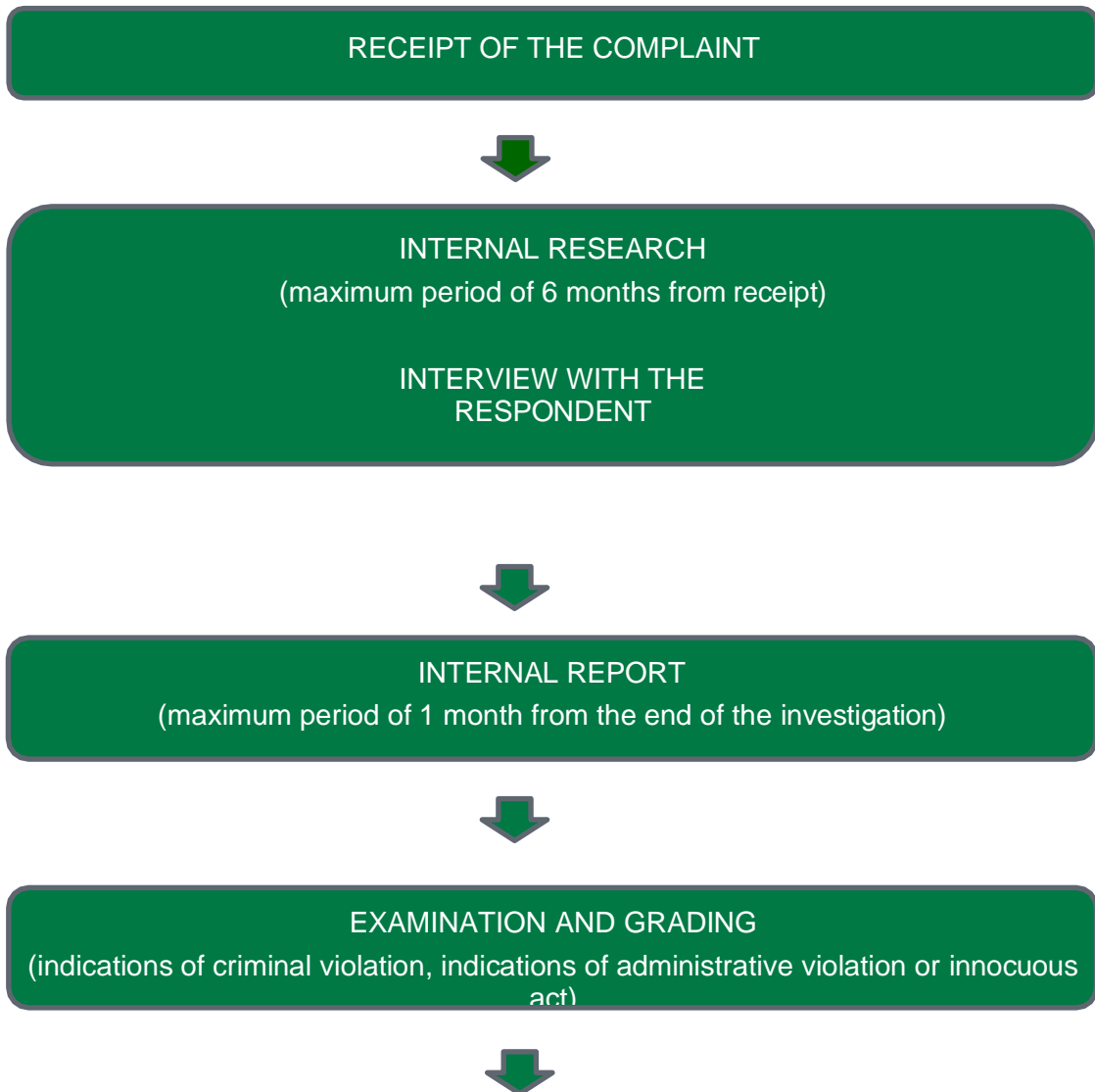
identified or there is insufficient evidence or indications), for a period not exceeding 10 years.

9. Tracking:

The Criminal Enforcement Body will prepare a strictly confidential report on the complaints that have been received and the status of each of them, which will be submitted to the Company's Board of Directors quarterly.

10. General outline of the whistleblowing channel procedure:

The general outline of the whistleblowing channel procedure is set out below as follows:



FINAL REPORT
(maximum period of 1 month from internal report)



6.3 Integration of the Protocol for the Prevention and Detection of Crimes in the Company's Disciplinary System.

The GRUPO SANDO's code of conduct warns that non-compliance by managers and employees with the code and the rules derived from the development of specific policies duly communicated could give rise to the opening and initiation of the procedures provided for this purpose in the corresponding regulations.

Additionally, GRUPO SANDO assumes the commitment to adopt and execute with maximum efficiency the organisation and management procedure, which include surveillance and control measures to prevent any criminal action in our organisation and guarantee at all times, the legality of the acts that, in the exercise of their professional activities, all workers and managers of our companies perform.

In this context, on 30 April 2021, the Administrative Body approved the Protocol for the Prevention and Detection of Crimes implemented in GRUPO SANDO, ordering its mandatory and inexcusable compliance for all GRUPO SANDO personnel and delegating to the group's management its effective dissemination among the personnel, warning that breaches of the model may be sanctioned under the collective agreement in force at any given time.

6.4 Criminal Compliance Body.

In response to GRUPO SANDO's strategy of compliance, review and continuous improvement of the compliance and sound corporate governance system, on 5 February 2021, the Board of Directors approved the creation of a Criminal Compliance Body under the Board of Directors, with powers of autonomy and control over all areas and companies that make up GRUPO SANDO, which must act as the primary control for prevention, detection, supervision and review.

It is an organ with the following essential characteristics:

- All its members must be persons with sufficient training and authority to promote their independence without prejudice to possible

advice they may require from experts in the field to perform their duties.

- All its members have the academic profile, knowledge and professional experience required to perform their duties.

When assigning the responsibilities of each of the members of the Compliance Body, it shall be ensured that there are no situations of conflict of interest.

- They must have the appropriate technical, financial and human resources to exercise their functions.
- They must have guaranteed access to the internal processes, necessary information and activities of GRUPO SANDO, permanently ensuring the most comprehensive coverage of the regulatory compliance function.
- They carry out their functions with independence in their professional practice.

As established in section 5.1.2 of UNE 19601, the Criminal Compliance Body of GRUPO SANDO shall have, together with the Group's Management, the following responsibilities:

- Promote and continuously supervise the implementation and effectiveness of the Crime Prevention and Detection Protocol in the organisation's different areas.
- Ensure that ongoing training support is provided to members of the organisation to ensure that all members with relevant positions and functions are regularly trained.
- Promote the inclusion of the responsibilities derived from the Crime Prevention and Detection Protocol in job descriptions and the performance management processes of the organisation's members.
- Implement a *compliance* information and documentation system.
penalty
- Adopt and implement processes to manage information, such as complaints and/or comments received through the complaints channel or other mechanisms.

- Establish performance indicators for the Crime Prevention and Detection Protocol and measure organisational performance.
- Analyse performance to identify the need for corrective actions.
- Identify and manage criminal risks, including those related to business partners.
- Ensure that the Crime Prevention and Detection Protocol is reviewed at planned intervals.
- Ensure that employees have access to the resources necessary for implementing the Crime Prevention and Detection Protocol, which are available on the group's intranet.
- Report to the Administrative Body on the results of applying the Protocol for the Prevention and Detection of Crimes.
- The Criminal Compliance Body shall be the ultimate guarantor of the supervision, monitoring and control of the obligations arising from the Protocol for the Prevention and Detection of Crimes in the organisation and must, therefore, have sufficient resources and staff with the appropriate competencies, status, authority and independence.
- The Criminal Compliance Body must have direct and immediate access to the Management Body if it is necessary to raise facts or conducts that present indications of being criminal or matters related to the objectives of Criminal Compliance with its policy and management systems.
- The Criminal Compliance Body must occupy a position in the organisation that allows it to request and receive full collaboration from the other bodies.
- The Compliance Body will also contribute to identifying its obligations with the support of the necessary resources. It will collaborate to translate these obligations into viable policies, procedures and processes.
- Collaborate to integrate the obligations of this Protocol into existing policies, procedures and processes.
- Ensure access to appropriate professional advice for adopting, implementing, maintaining and continuously improving the Criminal Compliance management system.

- Provide objective advice to the organisation on matters related to Criminal Compliance.

The Criminal Compliance Body of GRUPO SANDO, defined following the above and with the above characteristics, also has the functions detailed below:

- **Defining and updating, at least annually, GRUPO SANDO's Criminal Risk Map, which identifies the company's activities in which crimes that must be prevented may be committed.**

In their activities, the companies that make up GRUPO SANDO run the risk of possible crimes being committed by their employees, legal representatives and external collaborators, which requires an analysis of the risks that may arise from these activities. To this end, the Criminal Compliance Body has promoted the creation of a criminal risk map of the company, which must be updated periodically and at least annually.

The updating of the map of criminal risks affecting GRUPO SANDO must be carried out by its Criminal Compliance Body when the circumstances that said body deems necessary arise, and, in any case, without being exhaustive:

- When there are changes, extensions or reductions in the activities and functions of GRUPO SANDO - due to changes in its corporate purpose or material activity.
- When regulatory changes occur that affect the activity carried out by GRUPO SANDO.
- When the Criminal Compliance Body identifies actions that may give rise to an increased risk concerning the possible commission of criminal conduct.

- **Supervision, control and evaluation of the operation of GRUPO SANDO's Crime Prevention and Detection Protocol in coordination with the**

directly responsible for the controls established in the company to prevent crimes.

The Criminal Compliance Body of GRUPO SANDO will be in direct contact with the different departments to receive the necessary information that will allow it to make a periodic annual report on the application and effectiveness of the controls that are in place in the group.

The supervision of the application and effectiveness will be carried out concerning the controls already implemented in the company, as well as those that may be necessary to implement in the future and in coordination with the provisions of the Group's Protocol for the Prevention and Detection of Crimes.

- **Identifying control weaknesses or areas for improvement, promoting action plans for their correction and updating or modifying the measures and controls that form part of GRUPO SANDO's Crime Prevention and Detection Protocol.**

Closely related to the above functions, the Criminal Compliance Officer shall identify any weaknesses or security breaches that may exist in the controls in place in the entity.

- **Communication or promotion of effective communication to all GRUPO SANDO personnel of the controls provided for in the Protocol for the Prevention and Detection of Crimes applicable to them, as well as their eventual modifications or updates.**

The Criminal Compliance Body of GRUPO SANDO shall have the obligation to ensure that the company's personnel is aware not only of the Protocol for the Prevention and Detection of Crimes but also of any modifications made to it for its updating under the provisions of the preceding sections.

Likewise, to ensure that all employees know the Protocol for the Prevention and Detection of Crimes of the Company, the Criminal Compliance Body shall verify that the contracts signed with new employees - regardless of their position and responsibility - contain the corresponding clause informing of the existence of said Protocol and reflecting the knowledge of its contents by the new employees.

- **Promotion of training plans on the Crime Prevention and Detection Protocol implemented in GRUPO SANDO.**

The Criminal Compliance Body shall promote the development of the corresponding programs to train the entity's employees in this matter, regardless of their position and responsibility.

This training will be carried out once the Crime Prevention and Detection Protocol has been implemented.

Subsequently, on an annual basis, training programs will be carried out for all GRUPO SANDO employees to ensure adequate knowledge on their part of the updated content of the Protocol for the Prevention and Detection of Crimes, the importance of the same and the behaviours that can be committed within the company that may give rise to possible liability of the legal entity.

For new employees, initial training will also be given on the Crime Prevention and Detection Protocol. Hence, they know its objectives and Protocol in GRUPO SANDO.

- **Advice to the Management of GRUPO SANDO in making decisions that may imply a possible criminal liability of the legal entity.**

The Criminal Compliance Body of GRUPO SANDO will have the essential function of advising the Group's Management in all areas related to the possible existence of a criminal risk for the entity.

To this end, procedures will be established to specify the process of forming the will of the organisation, decision making and the execution thereof, promoting a culture of compliance that guarantees high ethical standards of behaviour.

In cases where senior management delegates decision-making in areas where there is a higher criminal risk, the organisation shall establish and implement a procedure and system of controls to ensure, in all cases, that the decision-making process and the level of authority of the decision-makers are appropriate and free from actual and potential conflicts of interest.

Thus, in cases where its advice is required, this Body will issue reports and propose recommendations on possible mechanisms or policies to avoid criminal conduct.

- **Management of a repository of documentary evidence accrediting the effective exercise of control and continuous supervision of the Crime Prevention Protocol, keeping an updated record of the controls that are part of the Model, of the reports prepared that may be related to the operation of the Model, of files on breaches of the same produced in GRUPO SANDO, as well as the measures adopted for its correction.**

Among the functions of the Criminal Compliance Body is the preparation of documents and evidence to verify the fulfilment of all its functions, and among others, in particular for the verification of the following:

- Of the proposal of modifying the criminal risk map of GRUPO SANDO through the corresponding minutes of the meetings held by the Criminal Compliance Body.
- Identify weaknesses in existing controls and possible improvements through the corresponding minutes of the meetings held by the Criminal Compliance Body.
- Accreditation of the communications of the contents of the Protocol and its updates to the company's employees by obtaining their signature on the document accrediting the corresponding communication or through another equivalent technical procedure that allows accreditation of their receipt of the communications.
- Carrying out the corresponding training programs for the entity's employees and keeping evidence of the implementation of such training programs.

Likewise, the Criminal Compliance Body shall keep custody of all the files derived from reports of possible non-compliance received through the company's whistleblower channel.

- **Analysis and appropriate recording of those risks and controls that may affect one or several departments of GRUPO SANDO.**

The determination of the criminal risks that may apply to the companies shall be updated periodically under point 1 of the present functions of this Body. This determination of risks shall be made clear through its incorporation into the risk map of GRUPO SANDO, which identifies the different departments in which the occurrence of criminal conduct is potentially more likely.

Thus, the Criminal Compliance Body will also have an obligation to update the identification of the departments in which it understands that potentially criminal conduct may occur so that the risk map is continuously and thoroughly adapted to the activity carried out by GRUPO SANDO and to the applicable legislation at all times.

- **Periodic information to the GRUPO SANDO Board of Directors on the Crime Prevention and Detection Protocol evaluation results.**

The Criminal Compliance Body shall periodically inform the Management Body of the status of the crime prevention model, in general, and of the risk map, control map and Protocol for the Prevention and Detection of Crimes, in particular.

This information shall be provided on an annual basis using the corresponding document signed by all the members of the Criminal Compliance Body, in which all the relevant actions carried out in the period by the Body itself, the modifications, if any, made to the documents of the Model, the complaints received, processed or resolved in the period, the training programs carried out, etc., shall be made known to GRUPO SANDO's Management Body. In the event of any relevant event occurring in advance, it shall be included in the agenda of the month immediately following the event.

- **Management of the Complaints Channel. In cases where the complaint investigated refers to matters that have or may have a criminal impact, the Compliance Body shall submit a resolution proposal to the Management Body, proposing actions for each such investigation.**

The Criminal Compliance Body shall be in charge of managing the whistleblowing channel set up in the entity. It must adhere to the provisions for this purpose, which define the actions to be carried out by this Body once a complaint has been received, as well as the content of the resolutions to be issued and the cases in which the Group's Management Body must be informed.

6.5 Financial resource management models.

a) Group financial resource management model

GRUPO SANDO is committed to maintaining the Company's Crime Prevention and Detection Protocol and, therefore, has financial resource management models to ensure that the financial control and supervision measures described in this document are duly updated and maintained.

The main objective of these financial resource management models is to provide maximum reliability, integrity, and security to all transactions carried out and processed per the criteria established by the company's management and to ensure that all transactions comply with the applicable regulations.

The GRUPO SANDO has implemented a series of mechanisms aimed at achieving this objective, among which the following stand out:

- Preparation and approval of the group's annual budget by the Board of Directors/Management Committee, broken down by areas of activity.
- Monthly reviews by the Management Committee and quarterly reviews by the Board of Directors, in which it requests a series of indicators and reports on the evolution of the business areas with which it reviews and supervises the evolution of expenses and income, focus, etc.
- Review of the economic-financial evolution carried out by the Management monthly.
- Review the cash flow statement by management monthly to monitor and control it.

- Preparation and review by Management of monthly economic-financial statements of income and expenses for the same periods of the previous year.
- Formal procedure of the reception cycle and registration of incoming and outgoing invoices.
- Segregation of functions in purchasing/contracting and payment of products and services.
- Weekly review, follow-up and control of outstanding receivables and analysis of customers that have exceeded the credit risk granted by Management.
- Collection of all collections by bank transfers, checks, promissory notes or confirming.
- Review and authorisation by Management of all payments to be made by the group based on the authority matrix.
- Updated bank and signature powers of attorney matrix
- External and internal audits

b) Financial resource management model of the compliance body

Likewise, to establish the correct functioning of GRUPO SANDO's Criminal Compliance Body in the development of its functions for the adoption, implementation, maintenance and continuous improvement of the criminal compliance management system, following the requirements established in section 5 of Article 31 bis of the Criminal Code and the parameters indicated in section 4.1 of UNE 19601, the Group's Management has allocated to the Criminal Compliance Body a sufficient and appropriate budget item so that it can undertake the necessary investments to carry out its functions.

This amount has been estimated taking into account the characteristics of the group and with special consideration of the training, monitoring, review, verification, advice, investigation and other tasks assigned to the Body, as indicated among the functions and responsibilities of the Criminal Compliance Body.

The principal investments to be made are as follows:

Human Resources: To be able to carry out all the tasks established in the Protocol of Functions and Responsibilities of the Criminal Compliance Body, the Administrative Body of GRUPO SANDO has decided to create the Criminal Compliance Body, a body with autonomous powers of initiative and control. For its composition, the Management Body, taking into account the training, professional experience and suitability for the position, has decided that it shall be composed of:

- José María Flores Ales - Legal Director of GRUPO SANDO
- Jesús Ruz Ramos - Chief Financial Officer of GRUPO SANDO

Likewise, the Compliance Body may allocate, from the allocated budget item, the amount it deems necessary to hire specialised personnel in the area to reinforce the Compliance Body's team or to outsource specific processes or aspects it deems appropriate.

Technological resources: The Compliance Office has allocated part of its budget to acquiring and implementing the technical means and resources necessary for the correct and efficient performance of its functions.

6.6 Protocols or policies regulate the will formation process of the legal entities that make up GRUPO SANDO, the adoption of decisions and their execution.

- **Policy on relations with authorities and public officials**

GRUPO SANDO maintains relations with the authorities and their public servants in developing its ordinary activities.

Likewise, the company maintains a strict transparency policy that safeguards the general interest, which the Authorities must serve with objectivity and impartiality.

The preservation of the impartial performance of the authorities through their public servants is the best indicator of competition in the market and, therefore, the maximum guarantee of quality in the development of the company's activity, always guided by the pursuit of excellence.

The general policy for relations with authorities and public officials is as follows:

ATENCIONES A AUTORIDADES Y FUNC. PÚBLICOS	
HASTA 90 €	REQUIERE COMUNICACIÓN A SUPERIOR JERÁRQUICO
ENTRE 90 € Y 200 €	REQUIERE COMUNICACIÓN A SUPERIOR JERÁRQUICO + AUTORIZACIÓN PREVIA DEL CO
LIMITE ANUAL DE ATENCIONES A UN MISMO FUNCIONARIO/AUTORIDAD	LIMITE MÁXIMO DE SUMA DE ATENCIONES 200 €/AÑO

VIAJES AUTORIDADES Y FUNC. PÚBLICOS	
HASTA 180 €	REQUIERE COMUNICACIÓN A SUPERIOR JERÁRQUICO
ENTRE 180 € Y 540 €	REQUIERE AUTORIZACIÓN DEL SUPERIOR JERÁRQUICO + Vº Bº DEL CO

INVITACIONES COMIDAS/CENAS A AUTORIDADES Y FUNC. PÚBLICOS	
HASTA 80 €	REQUIERE COMUNICACIÓN A SUPERIOR JERÁRQUICO
ENTRE 80 € Y 200 €	REQUIERE COMUNICACIÓN A SUPERIOR JERÁRQUICO + AUTORIZACIÓN PREVIA DEL CO
LIMITE ANUAL DE ATENCIONES A UN MISMO FUNCIONARIO/AUTORIDAD	LIMITE MÁXIMO DE SUMA DE ATENCIONES 200 €/AÑO

ALOJAMIENTO AUTORIDADES Y FUNC. PÚBLICOS	
HASTA 150 €	REQUIERE COMUNICACIÓN A SUPERIOR JERÁRQUICO
ENTRE 150 € Y 360 €	REQUIERE AUTORIZACIÓN DEL SUPERIOR JERÁRQUICO + Vº Bº DEL CO

REMUNERACION PONENCIAS AUTORIDADES Y FUNC. PÚBLICOS	
HASTA 300 €	REQUIERE COMUNICACIÓN A SUPERIOR JERÁRQUICO
ENTRE 300 € Y 600 €	REQUIERE AUTORIZACIÓN DEL SUPERIOR JERÁRQUICO + Vº Bº DEL CO

- **Private sector performance policy and conflicts of interest**

In developing its activity, GRUPO SANDO competes fairly in the market and interacts with many companies and private entities. The Group's priority objective is to contribute to maintaining the rules that regulate free competition because the greater the competition, the greater the guarantee of the quality of the services provided.

For this reason, SANDO maintains a policy of transparency in its relations with the private sector to prevent any conflict of interest, ensuring that the company's business decisions respond exclusively to the development of its professional activity excellently.

This is projected at the twofold external level, i.e. in relations with suppliers, customers and companies in the sector, and internally, i.e. in relations between the Group's professionals (i.e. directors, managers and employees) (the "Professionals") and the company itself.

The general policy for actions in the private sector and conflicts of interest is as follows:

Services received from third parties:

* General: €0

* Meals: €50

Services provided to third parties:

*Meals and lodging are the same limit as for authorities and officials.

- **Tax compliance policy**

The GRUPO SANDO's commitment to compliance with the laws and principles that inspire them reaches every one of the areas of its activity. It is an essential part of its development in the market under the principles of ethics, transparency and excellence.

The GRUPO SANDO, as a benchmark entity in its areas of activity, is aware of the impact of its tax policy on its reputation. Likewise, it considers that following a tax policy aligned with current tax legislation and its spirit is inseparable from its firm commitment to society and its sense of responsibility towards the authorities with which it relates.

Balanced and transparent fiscal management is considered vital for the expected performance of SANDO's economic activities.

Therefore, SANDO's strategy in the tax area is based on strict compliance with the tax obligations required by current legislation in permanent cooperation with the tax authorities.

These principles are fundamental in the legitimate search for tax efficiency to create value in the company. The efficiency pursued must always be based on strict compliance with the applicable regulations. Implementing artificial or forced operations or practices that do not respond to valid economic motives other than merely obtaining a tax advantage must be rejected.

Aware of the complexity in the interpretation of some tax regulations and the unique exposure of tax regulations to constant legislative changes, SANDO believes it is necessary to set down in writing the tax policy that it has been implementing regularly as a code of conduct, reflecting the parameters on which its tax strategy is based and following the OECD recommendations on *responsible business conduct*.

Given the foregoing, the general principles that inspire SANDO's fiscal policy are as follows:

- Compliance with applicable tax regulations.
- Establishing rigorous procedures for managing tax returns and tax-relevant documentation, including connecting tax settlement processes with periodic audits of critical processes.
- Ensuring that tax returns are filed accurately, completely and within the legal deadlines.
- The adequate designation of people with the appropriate training, experience and knowledge for applying these policies, providing them with the necessary material resources, establishing effective systems for supervising and monitoring their performance and providing them with the necessary tools and resources for updating their knowledge.
- The application of due diligence in making tax-relevant decisions.
- The verification and contrast of an economic purpose that can be validated in the market in all corporate operations, independent of the concurrence of tax advantages or incentives. This will imply the assurance, through the use of

(a) the rejection of acts or businesses in which (a) the actual existence of such acts or businesses could be questioned or (b) the following circumstances concur:

- That, individually or as a whole, are notoriously contrived or inappropriate to achieve the result obtained.
- That their use does not result in relevant legal or economic effects, other than tax savings and the effects that would have been obtained with the usual or proper acts or businesses.
- The rejection of situations that totally or partially entail the non-fulfilment of the taxable event, the reduction of the taxable base or the tax debt.
- The maintenance of a professional and cooperative relationship with the tax authorities. Transparency, diligence and honesty shall preside over the relations of all companies belonging to GRUPO SANDO with the tax authorities.
- Rejection of customers and suppliers suspected of non-compliance with their tax obligations.

- **Sponsorship, patronage and collaboration policy**

Sponsorship, patronage and collaboration in activities of social and cultural interest are communication techniques accepted and encouraged in GRUPO SANDO as they are linked or close to its field of activity.

In this context, the aim is to convey to the companies that are part of the Group the ethical values and corporate responsibility that govern the actions of the Companies, making the company and its commitment to sustainable development and the local communities where we are located known, both from a social and environmental perspective.

HASTA 15.000 €	REQUIERE AUTORIZACIÓN DE LA DIRECCIÓN GENERAL DEL ÁREA QUIEN PREVIAMENTE INFORMA EN COMITÉ DE DIRECCIÓN Y AL CO
ENTRE 15.000 € Y 30.000 €	REQUIERE AUTORIZACIÓN PREVIA DEL CO
SUPERIOR A 30.000 €	REQUIERE AUTORIZACIÓN PREVIA DEL CONSEJO DE ADMINISTRACION+CO

- **Information security policy and use of ICTs**

The evolution and boom of new information and communication technologies are substantially changing our society regarding personal relationships between individuals and the corporate and business world.

The significant changes and evolution of computer communication tools and new information technologies have made it possible to reach previously unimaginable levels of business efficiency; at the same time, these tools entail an important shared responsibility between the companies themselves and the users and beneficiaries of these means in the business environment.

It is, therefore, essential to elaborate, develop and promote, within the business environment, the appropriate protection and security mechanisms that guarantee adequate and permanently updated IT infrastructures from which companies and their professionals can jointly benefit while at the same time developing all the elements that ensure the integrity and security of their systems.

Therefore, GRUPO SANDO defines its Information Security Policy and Use of ICT, developing guidelines and principles to ensure proper and effective use of technological mechanisms within a secure environment for information.

The policy and its guidelines are governed by the principles of social awareness, cooperation, integrity, transparency, legality and good faith of the company and of all the professionals that make up the company (directors, officers and employees of the company) (the “Professionals”), based on its Code of Conduct.

SANDO expressly recognises the importance of Information Systems, as well as the need for their protection, to avoid loss of data and/or unauthorised or illicit use of the same that could cause significant damage to customers, Professionals, and/or the Company itself and its image in the market.

To this end, this Policy is defined to adopt all technical and organisational measures necessary to guarantee the data's integrity, availability and confidentiality and the information systems that support them. The company's commitment is specified in the following points:

- Constant investment and responsibility for information security. Necessary and appropriate means shall be established to protect and ensure the security of data, people, programs, equipment, facilities, documentation, etc., as well as the safety and security of all information.

and other media that make up SANDO's computer and technological systems to prevent the alteration, copying, loss, unauthorised processing or access to the information they contain. At the same time, it is the responsibility of all the Company's Professionals to know and respect the security mechanisms adopted by the company.

- Continuous development and adaptation to technical advances. This policy will be specified and developed through norms, guides, standards, circulars, manuals and procedures, updated as necessary under new requirements imposed by technological advances.
- Dissemination of information and training. The dissemination of information and training to all Professionals and consultants, agents or contracted third parties shall be encouraged, preventing the commission of errors, omissions, frauds or crimes and trying to detect their possible existence as soon as possible.
- Risk control. Adequate and reasonable preventive, detective and corrective controls shall be established against possible criminal conduct and against those risks that may cause the information to be inaccurate, incomplete or unavailable within the established time. These controls shall be proportionate and adequate to the criticality of the assets to be protected and their classification. Likewise, such controls shall be auditable based on the applicable Standards and Procedures and always under the law in force.

- **Environmental compliance policy**

The environment, preservation, and sustainable development are essential for all companies belonging to GRUPO SANDO and are the basis of their corporate identity and values.

This is why SANDO is firmly committed to developing its activities with the utmost respect for the environment, thereby improving people's quality of life.

Likewise, SANDO's vision is to be the benchmark company in the areas of activity it develops, applying excellence, innovation, dialogue and sustainable development.

To this end, the Group develops its corporate purpose per the following principles of action:

- Ensure the quality of products and services, considering that they meet the commitments made to customers and are consistent with local needs.
- Prioritise and respect biodiversity and improve the organisation's environmental performance by reviewing environmental aspects, implementing improvement programs, and raising awareness among its professionals.
- Promote the efficient and sustainable use of natural energy resources to contribute to the reduction of environmental impacts.
- To ensure compliance with the commitments subscribed, legal and regulatory requirements applicable to the products and services managed.
- Collaborate with authorities, organisations and public or private entities to promote actions aimed at environmental improvement.

SANDO's commitment to the preservation of the environment, which underpins this policy, is reflected in its scrupulous compliance with all applicable environmental regulations in the development of its activity, as well as in the establishment of the necessary mechanisms for a rapid and effective reaction to any incident or complaint related to the environment.

SPECIAL PART

ANNEX I

Crime Risk	Article	Conduct defined in the Criminal Code
Influence peddling crime	429	Influencing a public official or authority by taking advantage of any situation derived from a personal relationship with them or another public official or authority to obtain a resolution that may directly or indirectly generate an economic benefit for themselves or a third party.

ANNEX II

Crime Risk	Article	Conduct defined in the Criminal Code
Bribery crime	424	Offering or giving gifts or retribution to an authority, public official or person who participates in the exercise of public function so that they perform an act contrary to the duties inherent to their position or so that they do not perform or delay an act they should perform.

ANNEX III

Crime Risk	Article	Conduct defined in the Criminal Code
Corruption in business	286 bis	<p>Receiving, soliciting or accepting, by oneself or through an intermediary, an unjustified benefit or advantage of any nature, for oneself or a third party, as a consideration to unduly favour another in the acquisition or sale of goods or the contracting of services or commercial relations.</p> <p>Promise, offer or grant, by himself or through an intermediary, to directors, administrators, employees or collaborators of a commercial enterprise or a company an unjustified benefit or advantage of any nature, for them or third parties, as consideration for unduly favouring them or a third party over others in the acquisition or sale of merchandise, contracting of services or in commercial relations.</p>

Sando Group Crime Prevention and Detection Protocol

	286b	By offering, promising or granting any undue advantage or benefit, pecuniary or otherwise, to corrupt or attempt to corrupt, by himself or through an intermediary, an authority or a person, or to corrupt any other person, or to corrupt or attempt to corrupt, by himself or through an intermediary, an authority or an intermediary, or to corrupt any other person. public official for their benefit or the benefit of
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		of a third party, or to respond to their requests in this regard, so that they act or refrain from acting in connection with the exercise of public functions to obtain or retain a contract, business or any other competitive advantage in the conduct of international economic activities.
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ANNEX IV

Crime Risk	Article	Conduct defined in the Criminal Code
Environmental crime	325	<p>In contravention of laws or other general provisions protecting the environment, to cause or carry out, directly or indirectly, emissions, discharges, radiations, extractions or excavations, landfills, noise, vibrations, injections or deposits in the atmosphere, soil, subsoil or terrestrial or maritime waters, including the high seas, with incidence even in transboundary spaces, as well as water abstractions that, by themselves or jointly with others, cause or may cause substantial damage to the quality of the environment, ground or maritime waters, including the high seas, including transboundary areas, as well as water abstractions which, alone or jointly with others, cause or may cause substantial damage to the quality of the air, soil or water, or to animals or plants.</p>

Sando Group Crime Prevention and Detection Protocol

	326	Shipment of a significant quantity of waste, whether in the case of one or several shipments that appear to be linked, in one of the cases referred to in European Union law on waste shipments.
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ANNEX V

Crime Risk	Article	Conduct defined in the Criminal Code
<p>Crime of illegal construction, building or urbanisation</p>	<p>319</p>	<p>Developers, builders or technical directors who carry out unauthorised urbanisation, construction or building work on land destined for roads, green spaces, public property or places whose landscape, ecological, artistic, historical or cultural value has been legally or administratively recognised, or which for the same reasons have been considered to be of special protection.</p> <p>Developers, builders or technical directors who carry out urbanisation, construction or building works that are not authorised in undeveloped land.</p>

ANNEX VI

Crime Risk	Article	Conduct defined in the Criminal Code
Fraud offence	248	<p>Using, for profit, deception sufficient to produce error in another, inducing him to carry out an act of disposition to his own or another's detriment.</p> <p>To obtain, for profit and through some computer manipulation or similar artifice, an unauthorised transfer of any patrimonial asset to the detriment of another.</p>
	251	Granting, to the detriment of another, a contract simulated.

ANNEX VII

Crime Risk	Article	Conduct defined in the Criminal Code
Crime of price alteration in public tenders and auctions	262	Soliciting gifts or promises not to participate in a public contest or auction. Attempting to keep bidders away from a public tender or auction through threats, gifts, pledges or any other artifice. To agree with third parties to alter the price of a public bid or auction.

ANNEX VIII

Crime Risk	Article	Conduct defined in the Criminal Code
Crimes against the Public Treasury and Social Security	305	Defrauding (by action or omission) in an amount exceeding 120,000 euros, the state, regional, foral or local Treasury, evading the payment of taxes, amounts withheld or that should have been withheld or payments on account, unduly obtaining refunds or enjoying tax benefits in the same way.
	307	Defrauding (by action or omission) Social Security in an amount exceeding 50,000 euros, evading the payment of its quotas and joint collection concepts, unduly obtaining refunds thereof or unduly taking deductions for any reason, also unduly, provided that the amount of the defrauded quotas or the undue refunds or deductions is not less than the amount of the defrauded quotas exceeds fifty thousand euros.
	307b	To obtain, for oneself or another, the enjoyment of benefits from the Social Security System, the undue prolongation thereof, or to facilitate others in obtaining them, through error provoked through the simulation or misrepresentation of facts, or the conscious concealment of facts of which one had a duty to inform, thereby causing damage to the Public Authorities.

	310	Being obliged by tax law to keep commercial accounts, books or tax records: (a) failing to comply absolutely with this obligation under the system of direct estimation of tax bases; (b) keeping different accounting records that, referring to the same activity and fiscal year, hide or simulate the actual situation of the company; (c) not having recorded in the obligatory books business, acts, operations or, in general, economic transactions, or having recorded them with figures different from the true ones; and (d) having made fictitious accounting entries in the obligatory books.
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ANNEX IX

Crime Risk	Article	Conduct defined in the Criminal Code
Crime against workers' rights	311	Imposing on workers labour or social security conditions that harm, suppress or restrict the rights they have recognised by legal provisions, collective bargaining agreements or individual contracts, abusing situations of need or through deceit.
	311 bis	Repeatedly employ foreign nationals who do not have a work permit or employ or provide employment to a minor who does not have a work permit.
	314	Produce severe discrimination in employment against any person because of their ideology, religion or beliefs, their belonging to an ethnic group, race or nation, their sex, sexual orientation, family situation, illness or disability.
	315	Preventing or limiting the freedom of association or the right to strike.

	316	In violation of occupational risk prevention regulations and is legally obliged to do so, not providing the necessary means for workers to carry out their activity with the appropriate safety and hygiene measures in such a way as to endanger their life, health or physical integrity seriously.

ANNEX X

Crime Risk	Article	Conduct defined in the Criminal Code
<p>Crime against intellectual and industrial property</p>	<p>270</p>	<p>Reproduce, plagiarise, distribute, publicly communicate or in any other way economically exploit, intending to obtain a direct or indirect economic benefit and to the detriment of a third party, in whole or in part, a literary, artistic or scientific work, or its transformation, interpretation or artistic performance fixed in any support or communicated by any means, without the authorisation of the holders of the corresponding intellectual property rights or their assignees.</p> <p>Intentionally exporting or storing copies of the works, productions, or performances referred to in the first two paragraphs of this article, including digital copies thereof, without the aforementioned authorisation, when they are intended to be reproduced, distributed or communicated publicly.</p>

ANNEX XI

Crime Risk	Article	Conduct defined in the Criminal Code
Crime of illegal financing of political parties	340 bis	Receiving and delivering, by him/herself or through an intermediary, donations or contributions destined to a political party, federation, coalition or grouping of voters, in violation of the provisions of the following article 5.1 of Organic Law 8/2007, of 4 July 2007, on financing political parties.

ANNEX XII

Crime Risk	Article	Conduct defined in the Criminal Code
Crime against public health	365	Poisoning or adulterating with infectious substances or other substances that may be seriously harmful to health, drinking water or foodstuffs intended for public use or consumption by a community of persons.

ANNEX XIII

Crime Risk	Article	Conduct defined in the Criminal Code
<p>Crime of risk caused by explosives</p>	<p>348</p>	<p>To contravene the established safety standards, explicitly endangering the life, physical integrity or health of persons or the environment, in the manufacture, handling, transportation, possession or commercialisation of explosives, flammable or corrosive, toxic and asphyxiating substances, or any other materials, devices or artifices that may cause havoc; as well as to produce, import, export, commercialise or use, in an illegal manner, ozone-destroying substances.</p> <p>Being responsible for the surveillance, control and use of explosives that can cause havoc, having facilitated their effective loss or theft in contravention of the regulations on explosives.</p>

ANNEX XIV

Crime Risk	Article	Conduct defined in the Criminal Code
Money laundering offence	301	<p>Acquiring, possessing, using, converting or transmitting property, knowing that such property has its origin in a criminal activity, committed by himself or by any third person, or performing any other act to conceal or cover up its illicit origin, or to help the person who has participated in the infraction or infractions to evade the legal consequences of his acts.</p> <p>The concealment or concealment of the true nature, origin, location, destination, movement or rights over the assets or ownership thereof, knowing that they are derived from any crimes expressed in the preceding section or from an act of participation therein.</p>

ANNEX XV

Crime Risk	Article	Conduct defined in the Criminal Code
Crime against the market and consumers	278	To discover a trade secret, to take possession by any means of data, written or electronic documents, computer media or other objects that refer to the same, or to use any of the means or instruments indicated in paragraph 1 of Article 197, as well as to disseminate, disclose or transfer to third parties the secrets discovered.
	279	Disseminating, disclosing or assigning a trade secret when legally or contractually obliged to keep it confidential.
	282	In offers or advertising of products or services, make false allegations or state uncertain characteristics about them, which may cause severe and manifest damage to consumers.

ANNEX XVI

Crime Risk	Article	Conduct defined in the Criminal Code
<p>Crime against privacy and unauthorised access</p>	<p>197</p>	<p>To seize, discover the secrets or violate the privacy of another, without his consent, his papers, letters, electronic mail messages or any other documents or personal effects or to intercept his telecommunications or to use technical devices for listening, transmission, recording or reproduction of sound or image, or of any other communication signal.</p> <p>To seize, use or modify, without being authorised and to the detriment of a third party, the personal or family data of another person that is registered in computer, electronic or telematic files or supports, or any other type of public or private file or registry, and to access, without being authorised and by any means, to the same, as well as to alter them or use them to the detriment of the owner of the data or a third party.</p> <p>Disseminating, disclosing or transferring to third parties the data or facts discovered or images captured referred to in the preceding paragraphs (including doing so without having</p>

		<p>(i.e., having taken part in its discovery but with knowledge of its illicit origin).</p> <p>Disseminate, disclose or transfer to third parties, without the authorisation of the person concerned, images or audiovisual recordings of that person obtained with his consent in a home or any other place out of the reach of the eyes of third parties when the disclosure seriously undermines the personal privacy of that person.</p>
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ANNEX XVII

Crime / Risk	Article	Conduct defined in the Criminal Code.
<p>Terrorist financing</p> <p>(Cybersecurity and Ethical Hacking)</p>	<p>576 bis</p>	<p>Providing or collecting, by any means, directly or indirectly, funds with the intention that they be used or knowing that they will be used, in whole or in part, to commit any of the offences covered in this Chapter or to make them available to a terrorist organisation or group.</p> <p>Being expressly subject by law to collaborate with the authority in preventing terrorist financing activities, to give rise, due to serious negligence in fulfilling such obligations, to the failure to detect or prevent any of the conducts described in the preceding paragraph.</p>

OFFENSES NOT APPLICABLE TO THE GRUPO SANDO

According to the analysis of the activities carried out by the companies comprising GRUPO SANDO, the following offences have not been considered applicable:

- Crime of obstruction to inspection or supervisory activity
- Crime of counterfeiting in means of payment
- Crime of computer damage and denial of service attack
- Punishable insolvency offences: asset seizures and insolvency in bankruptcy proceedings
- Crime of frustration of execution
- Smuggling offence
- Crimes against the rights of foreign citizens
- Crime of provocation to discrimination, hatred or violence
- Human trafficking
- Criminal organisations/groups
- Crimes related to prostitution and corruption of minors

- Crime of currency counterfeiting
- Illegal organ trafficking
- Drug trafficking crime
- Offences related to genetic manipulation

- Crime of unlawful association

- Misappropriation of public funds

The Criminal Compliance Body will analyse, following the functions attributed to it, whether any of these offences could be applicable based on changes in the business model of the different activities in GRUPO SANDO.