



S.A.T. EUROSOL

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# **PREVENTION MANUAL CRIMINAL RISKS**

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**CHAPTER I. GENERAL DESCRIPTION**



## 1. INTRODUCTION AND LEGAL FRAMEWORK

One of the commitments undertaken by S.A.T. Eurosol following the most recent amendment to the Spanish Penal Code, enacted through Organic Law 1/2015 of 30 March, is the adoption of protocols and prevention policies related to potential criminal liability within its operational scope. This includes providing its personnel with the necessary training in criminal risk prevention. Accordingly, the governing body of S.A.T. Eurosol has decided to implement this Criminal Risk Prevention Plan, which incorporates a Code of Conduct outlining the values and best practices that should guide the company's activities, thereby ensuring compliance with current legal regulations.

In recent years, a new landscape of corporate governance and business management has emerged, bringing with it the concept of criminal liability for legal entities. The introduction of criminal liability in this context, which holds legal entities directly accountable for the offences committed by their executives and/or employees, can only be justified as a positive obligation imposed on company owners to ensure that the management and organisation of the business are oriented towards the state objectives of crime prevention and detection.

Therefore, criminal compliance programmes, or Compliance Programmes, have arisen as a countermeasure to this severe criminal policy initiative, which imposes criminal liability on companies. These programmes provide a potential exemption from such liability if the company can demonstrate that it had an effective crime prevention programme in place.

The incorporation of criminal liability for legal entities into our legal system occurred with the reform of Organic Law 10/1995 of 23 November, of the Penal Code, as amended by Organic Law 5/2010 of 22 June. This reform introduced, for the first time, an explicit regulation of the criminal liability of legal entities for offences committed on their behalf by their representatives, de facto or de jure administrators, workers, and/or employees.

This development is reflected in Article 31 bis.1 of the Spanish Penal Code, amended by Organic Law 1/2015 of 30 March, which states:

**1.** In the cases provided for in this Code, legal entities shall be criminally liable:

a) For offences committed in their name or on their behalf, and for their direct or indirect benefit, by their legal representatives or by those who, acting individually or as members of a governing body of the legal entity, are authorised to make decisions on behalf of the entity and hold powers of organisation and control within it.

b) For offences committed, in the exercise of social activities and on their behalf and for their direct or indirect benefit, by those who, being under the authority of the natural persons mentioned in the previous paragraph, were able to commit the offences because those individuals seriously breached their duty of supervision, oversight, and control of their activity, taking into account the specific circumstances of the case."



It is Organic Law 1/2015 of 30 March, which amends the Penal Code, that represents a fundamental transformation of the basic elements of the regime governing the criminal liability of legal entities. This change necessitates not only the analysis of possible criminal risks that may be incurred but also the implementation of a crime prevention model, a system for monitoring its operation and compliance, as well as a disciplinary framework.

Moreover, this latest reform of the Penal Code, carried out by Organic Law 1/2015 as mentioned, introduces the possibility of exemption or mitigation of the criminal liability of legal entities through the implementation of a criminal risk prevention system within the company. This system must include appropriate monitoring and control measures to prevent the commission of crimes.

Thus, the literal wording of the amended Article 31 bis.2 provides that:

**2.** If the offence is committed by the legal entities indicated in letter a) of the previous section, the legal entity shall be exempt from liability if the following conditions are met:

- 1<sup>a</sup> The governing body has effectively adopted and implemented, prior to the commission of the offence, organisational and management models that include appropriate surveillance and control measures to prevent offences of the same nature or significantly reduce the risk of their commission.
- 2<sup>a</sup> The supervision of the functioning and compliance with the implemented prevention model has been entrusted to a body within the legal entity with autonomous powers of initiative and control, or to an entity legally entrusted with the function of supervising the effectiveness of the internal controls of the legal entity.
- 3<sup>a</sup> The individual perpetrators have committed the offence by fraudulently evading the organisational and prevention models.
- 4<sup>a</sup> There has been no omission or insufficient exercise of the supervisory, monitoring, and control functions by the body referred to in condition two.

In cases where the circumstances can only be partially proven, this shall be considered for the purposes of mitigating the penalty.

**3.** In small legal entities, the supervisory functions referred to in condition 2 of section 2 may be assumed directly by the governing body. For these purposes, small legal entities are those that, under applicable legislation, are authorised to file an abbreviated profit and loss account.

**4.** If the offence is committed by the persons indicated in letter b) of section 1, the legal entity shall be exempt from liability if, prior to the commission of the offence, it has effectively adopted and implemented an organisational and management model that is suitable for preventing offences of the nature committed or for significantly reducing the risk of their commission.”



In this case, the mitigation provided for in the second paragraph of section 2 of this article will also apply.

The organisational and management models referred to in condition 1 of section 2 and the previous section must meet the following requirements:

1. Identify the activities within whose scope crimes that need to be prevented may be committed.
2. Establish protocols or procedures that specify the process for forming the will of the legal entity, adopting decisions, and executing them in relation to those activities.
3. Provide adequate financial resource management models to prevent the commission of crimes that need to be avoided.
4. Impose the obligation to report potential risks and breaches to the body responsible for monitoring the functioning and compliance with the prevention model.
5. Establish a disciplinary system that appropriately sanctions non-compliance with the measures established by the model.
6. Conduct periodic reviews of the model and make modifications when relevant breaches of its provisions are detected, or when changes in the organisation, control structure, or activities carried out make such modifications necessary.

A new Article 31.ter is also introduced, with the following content:

"1. The criminal liability of legal entities will be enforceable whenever the commission of a crime by the holders of the positions or functions referred to in the previous article is established, even if the specific responsible natural person has not been identified or it has not been possible to initiate proceedings against them. When, as a result of the same facts, both a legal entity and a natural person are fined, judges or courts will modulate...

The respective amounts will be determined so that the resulting total is not disproportionate to the seriousness of the offences.

1. The existence of circumstances affecting the culpability of the accused or aggravating their responsibility, or the fact that such individuals may have died or evaded justice, will not exclude or modify the criminal liability of legal entities when the offences have been committed by those materially responsible or made possible by individuals failing to exercise due control, without prejudice to the provisions of the following article.



“The following actions carried out by legal representatives after the commission of the offence may only be considered mitigating circumstances for the criminal liability of legal entities:

(a) Confessing the offence to the authorities before becoming aware that judicial proceedings are being initiated against them.

(b) Cooperating in the investigation of the matter by providing new and decisive evidence at any stage of the proceedings to clarify criminal responsibilities stemming from the offence.

(c) Repairing or mitigating the damage caused by the offence at any point in the proceedings and prior to the oral trial.

(d) Establishing effective measures before the commencement of the oral trial to prevent and detect future offences committed using the means or under the cover of the legal entity.”

The implementation of this Criminal Risk Prevention Manual within the company S.A.T. Eurosol not only aims to prevent potential criminal risks but also ensures compliance with legal obligations.

Within its scope of activity, this plan provides a series of benefits, including the prevention of reputational costs that the company might incur if implicated in criminal proceedings.

It could even be considered a matter of survival for the company when taking into account that the penalties prescribed under the current Spanish Penal Code for this type of corporate criminal liability may result in dissolution. Beyond the benefits in the criminal sphere, it is evident that the implementation of Corporate Compliance ensures greater control over the company.

Through the approval of this Criminal Risk Prevention Plan, the governing body of S.A.T. Eurosol aims to remain at the forefront of corporate social responsibility, taking a further step in the company’s commitment to continuous improvement. The objective is to consistently position itself at the highest standards of integrity and professionalism in carrying out its activities.

The development of this Criminal Risk Prevention Plan has resulted from a thorough study of the organisation and activities of S.A.T. Eurosol to implement appropriate procedures and controls designed to prevent the commission of crimes and reduce the risk of their occurrence.

In line with the 2015 Penal Code Reform, effective from 1 July, a detailed analysis has also been conducted to identify potential criminal risks across the different processes and business areas within S.A.T. Eurosol. This assessment encompasses all potential risks of criminal non-compliance and establishes a sanctioning procedure to address such risks.

The essential aim is to ensure exemplary compliance with regulations across all areas of operation. The purpose of this Plan is twofold:



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- a) Assist legal representatives, the administrative body, employees, and any person under the company's authority in complying with applicable regulations by providing a clear statement of policies and procedures.
- b) Assist all the aforementioned individuals in identifying and addressing any actual or perceived violations.

All employees, legal representatives, and those authorised to make decisions on behalf of the company must feel personally accountable for the strict enforcement of this Plan, particularly given the seriousness and significance of the risks associated with any criminal offence.





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## **2. COMMITMENT OF S.A.T. EUROSOL**

S.A.T. Eurosol is committed to the legal management of its business operations in compliance with current legal regulations, as well as the Code of Conduct, which forms part of this Plan.

The primary commitment of this company to business conduct is to comply with applicable legislation, placing particular emphasis on addressing violations and cooperating with the justice system regarding potential legal infractions that could lead to direct or indirect criminal liability for the company, in accordance with Article 31 bis of the current Spanish Penal Code or any future provision that may replace and/or complement it.

This Criminal Risk Prevention Plan establishes the general policies and procedures that all personnel, collaborators, advisors, individuals, and legal entities exercising representation, administration, management, or control functions, as well as all fixed or occasional employees of S.A.T. Eurosol, must adhere to in order to ensure that their conduct aligns with legal requirements. Attached to this manual, as Annex I, is the Commitment of the Administrative Body of S.A.T. Eurosol.



### **3. ORGANISATIONAL STRUCTURE OF S.A.T. EUROSOL**

To identify activities that may pose a criminal risk, it is necessary to consider the specific characteristics of the company implementing this Plan and its particular operations.

Therefore, it is appropriate, in the first instance, to describe the organisational structure of S.A.T. Eurosol, with special reference to its activities and management and control system.

#### ***3.1. Purpose and Scope***

S.A.T. Eurosol was established as an Agrarian Transformation Society under a Deed of Incorporation dated 15 March 1999, accompanied by its Articles of Association. The company is governed by the provisions of Royal Decree 1776/1981, of 3 August, the Ministerial Order of 14 September 1982, and other regulations issued for their application and development. It is also subject to any applicable regulations regarding facts, acts, or legal situations not validly regulated in its Articles of Association.

The company is registered in the General Register of Agrarian Transformation Societies of the Autonomous Community of Andalusia under Unique Registration File ITPAJD-EH0401-1999/13228, with a filing date of 08 April 1999, at the Provincial Delegation of Economy and Finance of Almeria.

In accordance with Article 2 of its Articles of Association, the company's corporate purpose is as follows:

"To carry out the production, preservation, classification, handling, transformation, transportation, distribution, and marketing—including direct sales to consumers—of agricultural products. To this end, the company will develop the following activities:

1. Establish all services that may be of interest to members without any limitation, provided that regulatory norms are respected.
2. Negotiate, conclude, and sign provincial or international agreements or conventions that affect or interest its members corporately or collectively in any area directly or indirectly related to the represented activity.
3. Represent its activities before the State, Region, Province, Municipality, and all types of national or international organisations, individuals, and public and private companies, and especially before all types of Courts and Tribunals of Justice, regardless of their level of jurisdiction, including at the international level.
4. Acquire and hold assets and assume obligations in compliance with current legal regulations.
5. Represent its members in the negotiation of collective agreements that affect them.



6. Participate in other organisations or federations related to the sectors it represents.
7. Carry out any other functions deemed necessary or appropriate for the fulfilment of its objectives or the defence of its members' legitimate interests.
  - Promote the consolidation of supply and the marketing of its members' production.
  - Ensure production programming and its adaptation to demand, particularly concerning quantity and quality.
  - Optimise production costs and stabilise production prices.
  - Encourage environmentally friendly farming practices and production and waste management techniques, particularly to protect water quality, soil, and landscape, and to preserve and/or enhance biodiversity.
  - Establish quality and packaging standards, ensuring compliance and providing producers with the necessary technical advice to that end.
  - Provide member producers with the technical means for the conditioning and marketing of their products.
  - Guarantee adequate commercial, accounting, and budgetary management for the assigned tasks.

The entity is obliged to condition, preserve, and market all products subject to recognition obtained by its members on their farms.

- Any other objectives that may be of interest to its members.

The territorial scope within which S.A.T. Eurosol conducts its business activities corresponds to the municipal areas of the province of Almería where the corporate purpose is carried out.

S.A.T. Eurosol conducts its business operations through contracts with both the private and public sectors.

### **3.2. Governing Bodies**

These are the bodies that form the company and, to varying degrees, act as mechanisms of control to prevent criminal conduct or activities that may pose criminal risks to the company. The governing bodies of S.A.T. Eurosol are threefold:



- The General Assembly
- The Board of Directors
- The President

### **3.2.1. The General Assembly**

These are the bodies that form the company and, to varying degrees, act as mechanisms of control to prevent criminal conduct or activities that may pose criminal risks to the company. The governing bodies of S.A.T. Eurosol are threefold:

**1.** The General Assembly, composed of all members, is the supreme governing body of the SAT. It has exclusive authority over the following matters:

- a) Amendments to the present Articles of Association.
- b) Reviewing the progress of social activities, the Annual Report for the previous year, accounts, and annual balance sheets, as well as approving the budget and activities for the following financial year. Decisions on the increase or reduction of share capital, the establishment of contributions or levies, and the disposal or encumbrance of installations, movable assets, and equipment.
- c) Approving the admission, compulsory exclusion, and consequences of the withdrawal of members.
- d) The election or removal of members of the Board of Directors and the establishment of other bodies within the SAT.
- e) Approving associations or integrations with other SATs, or participation in companies or groups of a similar nature.
- f) Deciding on dissolution, appointing the Liquidation Committee, and approving the final balance sheet.
- g) Agreeing on new mandatory and voluntary contributions to the share capital.
- h) Requesting accounts from the Board of Directors members at any time.
- i) Approving and/or amending the OPFH Action Programme and Operational Programmes, always within the established regulations.

**2.** Meetings of the General Assembly shall be either ordinary or extraordinary. The Assembly shall meet on an ordinary basis at least once a year, within three months of the financial year-end, to review and approve the Annual Report, Financial Statements, and Balance Sheets. Extraordinary meetings shall be convened at the initiative of the President or upon request by no fewer than 20% of the SAT members.

**3.** Meetings of the General Assembly shall be convened in the first and second calls, with a minimum interval of 30 minutes between each.



Except in cases where a special majority is required due to the nature of the matters under discussion, the Assembly shall be deemed validly constituted in the first call when the majority of members are present and in the second call regardless of the number of attendees.

Regarding Producer Organisations, an initial Assembly will be held at Eurovicar, and the decisions made in this Assembly will be ratified at Eurosol.

The notice of the Assembly shall be communicated at least seven days in advance unless it is constituted with a universal character. The communication convening the Assembly shall include the date, location, time of the meeting, and the agenda to be addressed.

Without prejudice to all provisions set forth in these Articles of Association regarding the form and timing of the convening of General Assemblies, a formal notice shall not be required provided that all members of the SAT are present or represented and unanimously agree to hold a Universal Assembly and address the matters on the agenda. In such assemblies, all members shall sign the minutes recording the agreement to hold the Assembly.

**4.** The resolutions of the Assembly shall be accepted by a simple majority, except in cases established in these Articles of Association. Each member shall have one vote, except in cases regulated by these Articles. Members may, for justified reasons, be represented by other members for each Assembly through a private document. The President shall determine whether the absence is justified and the authenticity of the written document.

**5.** The positions of President and Secretary of the Assembly shall be held by those who hold the same positions on the Governing Board.

### **3.2.2. The Governing Board**

**1.** The Governing Board is the collegiate body responsible for the governance, representation, and ordinary administration of the SAT. It oversees the management of economic affairs and social activities, with its authority extending to all matters not exclusively reserved for the General Assembly.

To be validly constituted, the attendance of at least half plus one of its members shall be required, and resolutions shall be adopted by a simple majority of the votes of the attending members of the Board.

**2.** The Governing Board shall consist of all its members if there are fewer than ten, all of whom shall be members elected for a four-year term.



**3.** The General Assembly shall assume the functions of this body as its own, constituting a single governing entity. However, when this SAT has more than ten members, the Governing Board shall be established independently.

**4.** The positions on the Governing Board include the President and Secretary, with the remaining members serving as board members. Under no circumstances shall the total number of members exceed ten. Elections shall be conducted through a free and individual voting system, with the possibility of re-election for successive terms.

Holding positions on the Governing Board is mandatory.

### **3.2.3. The President**

**1.** The President of the SAT, who will preside over the governing bodies of the society, shall have the following responsibilities:

(a) Representing the SAT and, in this capacity, acting in accordance with the decisions of the governing bodies and in the interest of the organisation.

(b) Convening meetings of the governing bodies, presiding over and directing discussions, casting the deciding vote in the event of a tie, adjourning sessions, and ensuring compliance with regulations and decisions.

(c) Signing, alongside the Secretary, the minutes of meetings, certifications, and other important documents for the society.

(d) Granting general and special powers of attorney, with the broadest authority, to lawyers and court representatives for legal proceedings.

(e) Taking urgent measures deemed reasonably necessary in serious situations, reporting these actions to the Governing Board, which will decide whether to ratify them.

(f) Managing the administrative affairs of the SAT, with the authority to hire the personnel necessary for its proper functioning.

**2.** The Secretary of the Governing Board shall be responsible for drafting the minutes of the meetings of the governing bodies and issuing the relevant notifications and certifications.

The President's Approval, as well as the drafting of meeting minutes, will also fall under their responsibilities, along with the management and safekeeping of corporate documentation.



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**3.** TMembers of the Governing Board will perform the tasks assigned to them, without prejudice to those specifically attributed to the President and the Secretary.

### ***3.3. Registered Office and Work Centres***

The registered office of S.A.T. Eurosol is specified in Article 5 of its Articles of Association, located in Almería, within the municipality of Vícar, Carretera del Sector IV, 2755 (bis). However, this may be modified with prior approval by the General Assembly.



#### **4. ORGANISATIONAL STRUCTURE OF S.A.T. EUROSOL**

A company is a social system comprised of individuals and resources working together to achieve specific objectives. The efficient achievement of these objectives requires an organisational structure that allows for the coherent coordination of all the resources and individuals involved.

It is, therefore, an organisation, defined as a set of elements and individuals that need to be structured to achieve specific goals. Any company must establish a structure that enables it to operate effectively. The company's structure should facilitate the achievement of its set objectives, which highlights the importance of organising the company into departments based on productive tasks.

The organisational structure of S.A.T. Eurosol is defined by the existence of nine major departments or functional areas:

##### ***4.1. Functional Area of the Administrative Body***

This body assumes ultimate responsibility for the various areas of S.A.T. Eurosol and makes the corresponding decisions.

The job responsibilities are as follows:

##### **General Management:**

- Establishes the quality policy and objectives, providing the necessary means and resources.
- Approves the fundamental documentation of the Quality Assurance System (QAS) and appoints a representative responsible for implementing, maintaining, and controlling the QAS, as well as implementing corrective actions.
- Reviews the Quality Assurance System at determined intervals.
- Arbitrates and resolves discrepancies that may arise during the operation of S.A.T. Eurosol.

##### **Head of Administration:**

- Establishes guidelines for each department.
- Manages taxes.
- Oversees all departments.





- Resolves queries.
- Represents the company before Public Administrations.
- Manages grants.
- Prepares members' tax returns.

### **Governing Board:**

- Amendment of the Articles of Association.
- Reviewing the progress of social activities, the Annual Report for the previous financial year, accounts, and annual balance sheets, as well as their approval, including the budget and actions for the following financial year. Decisions on increasing or decreasing share capital, establishing contributions or levies, and the disposal or encumbrance of installations, movable property, and equipment.
- Approving the admission, compulsory exclusion, and consequences of the withdrawal of members.
- Electing or dismissing members of the Governing Board and establishing other SAT bodies.
- Approving the association or integration with other SATs or participation in companies or groups of a similar nature.
- Agreeing on the dissolution of the SAT, appointing the Liquidation Committee, and approving the final balance sheet.
- Agreeing on new mandatory and voluntary contributions to share capital.
- Requesting accounts from the members of the Governing Board at any time.
- Approving and/or amending the OPFH Action Programme and Operational Programmes, always within the established regulations.



#### **4.2. Commercial / Purchasing Department**

The Commercial Department is responsible for ensuring that all key personnel are familiar with customer specifications and for properly managing commercial operations to achieve maximum profitability.

##### **Job Description:**

- Manages the customer portfolio and establishes appropriate relationships to facilitate the development of operations for S.A.T. Eurosol.
- Coordinates the preparation and dispatch of offers, as well as the receipt, review, and management of orders and contracts.
- Identifies sector trends, customer expectations, and requirements and communicates them to the other departments of S.A.T. Eurosol.
- Conducts market research and analysis activities.
- Coordinates the handling of customer complaints.
- Participates in the handling of non-conformities.
- Performs the tasks assigned in the various SAC (Quality Assurance System) documents.

The Purchasing Department at S.A.T. Eurosol is responsible for ensuring that all materials used comply with current legislation.

##### **Job Description:**

- Places material orders according to specifications provided by the Quality Department.
- Verifies that the received materials are correct.
- Carries out the tasks assigned in the various SAC documents.



#### **4.3. Technical Department**

The Technical Department is responsible for ensuring that all farmers understand and comply with quality standards affecting product safety and legality, as well as adherence to current legislation.

##### **Job Description:**

- Prepares field reports.
- Conducts field residue inspections.
- Carries out compliance checks for quality standards.

#### **4.4. Administration Department**

The Administration Department of S.A.T. Eurosol is responsible for managing all documentation generated across various processes. It comprises seven sub-departments, detailed below along with their respective functions:

##### **Head of Administration:**

- Establishes guidelines for each department.
- Manages taxes.
- Oversees all departments.
- Resolves queries.
- Represents the company before Public Administrations.
- Manages grants.
- Prepares tax returns for members.

##### **IT/Data Protection Department:**

- Manages the documentation required to comply with data protection regulations (LOPD).
- Oversees relations with the company responsible for implementing the IT system.



- Prepares reports.
- Assists in managing grants.

#### **Supplies Department:**

- Receives materials for sale.
- Handles the sale of supplies.
- Acts as a safety advisor.

#### **Accounting Department:**

- Records accounting entries.
- Manages invoices and processes payments.
- Oversees financial accounts.

#### **Sales Department:**

- Manages delivery notes for the sales department.
- Processes invoicing.
- Controls payments.

#### **Human Resources Department:**

- Manages time tracking.
- Prepares payroll.
- Monitors absences.
- Manages payroll for partner employees.
- Handles worker-related tax obligations.
- Processes settlements for farmers (Member Administration sub-department).
- Makes payments to farmers (Member Administration sub-department).



#### **4.5. Quality Department**

The Quality Department is responsible for ensuring that customer specifications are met and that current legislation is complied with. It must verify the implementation and adherence to all procedures related to the quality standard adopted by the company.

##### **Job Description:**

- Monitors the implementation and development of the Quality Assurance System at S.A.T. Eurosol.
- Addresses quality-related issues at the management level, including planning, defining, obtaining, and controlling quality within S.A.T. Eurosol.
- Analyses, corrects, and prevents significant non-conformities presented to the department, identifying their root causes, studying the most appropriate solutions, assigning responsibilities for the implementation and execution of corrective, preventive, and improvement measures, setting deadlines for completion, and verifying the outcomes achieved.
- Verifies the quality of the final product once it has been prepared.

#### **4.6. Export Sales Department**

Entre sus funciones principales están las siguientes:

- Captures sector trends and customer expectations, transmitting them to other departments.
- Monitors payments.

Coordinates the handling of customer complaints.

- Coordinates the preparation and dispatch of offers, as well as the receipt, review, and management of orders and contracts.
- Manages the customer portfolio and establishes appropriate relationships for the development of commercial operations with S.A.T. Eurosol.
- Manages the delivery notes for this department.



- Participates in activities related to non-conformity treatment.
- Conducts market research and analysis activities.
- Handles invoicing.
- Performs the tasks assigned in the various SAC (Quality Assurance System) documents.

#### **4.7. Production - Warehouse Department**

The Production Department at S.A.T. Eurosol encompasses a wide range of activities carried out by a variable number of employees, depending on the needs of the services provided. Each employee within the department is assigned specific duties, detailed as follows:

- **Warehouse Manager:** Ensures compliance with quality specifications. Oversees the fulfilment of customer orders. Ensures that personnel adhere to all company quality standards.
- **Reception and Entry Chambers. Functions:**
  - Unloads trucks delivering horticultural products from farmers and subsequently weighs the goods to issue the corresponding entry slip through the computer system, ensuring full identification throughout the handling process.
  - Controls the temporary storage of products in the entry chamber to properly verify their rotation and comply with procedures.
  - Ensures compliance with the assigned identification and traceability provisions.
  - Provides the Quality Department and other departments with appropriate information to monitor the production process.
  - Carries out the activities assigned in the various SAC documents.
- **Handling:**
  - **LINE MANAGERS AND CONTROLLERS:**
    - Supervise the work performed on each handling and packaging line.
    - Monitor the operation of machinery, feeding levels, product entry and exit, and ensure the proper functioning and placement of guards and interlock devices on flow-pack machines.



- Monitor the operation of machinery, feeding levels, product entry and exit, and ensure the proper functioning and placement of guards and interlock devices on flow-pack machines.
  - Issue instructions to cleaning staff and report any malfunctions to the Warehouse Manager so that mechanics or maintenance personnel can carry out repairs when necessary.
  - They comply with and ensure that the personnel under their supervision (packers and warehouse assistants) comply with safety and hygiene regulations.
  - They adhere to the assigned identification and traceability provisions.
  - They carry out the activities assigned to them in the various Quality Assurance System (QAS) documents.
- **Packers:**
    - Perform the handling and packaging of horticultural products through manual sorting based on visual quality. They follow the instructions of middle management and line supervisors.
    - The sorting process is carried out using conveyor lines where the products are picked up and placed on other lines, into pre-formed boxes, or directly into sealed tanks where the product is deposited into boxes that are subsequently transported along the lines.
    - They may also use packaging machines, such as flow-pack machines, among others.
    - They create customer-specific labels using computer systems and affix these labels to products and/or boxes.
    - They carry out cleaning tasks on the production line.
  - **Warehouse Operatives, Forklift Operators, Pallet Truck Operators:**
    - They are responsible for unloading trucks carrying horticultural products delivered by farmers, as well as their temporary storage in the warehouse or their movement for packaging. Additional tasks include manual or mechanical transport and depositing on sorting tables, stacking packaged and/or empty boxes, and subsequently loading them onto transport trucks for delivery to other centres.



- They perform strapping and labelling tasks for pallets containing already packaged products using pallet strapping machines (sealed or on conveyor lines) or manual strapping tools.

- Occasionally, they may carry out maintenance tasks on forklifts and electric pallet trucks (such as battery water refilling) as well as general maintenance of the facilities, including painting, electrical work, masonry, and other related activities.

▪ **Field Packaging and Boxes:**

▪ **PACKAGING:**

- Responsible for receiving all packaging materials and components necessary for the entire production process.
- Performs assembly tasks for cardboard packaging using specific machines. This involves manually feeding the machines with cardboard sheets, as well as manually handling other types of plastic packaging.
- Complies with the assigned identification and traceability provisions for material identification.
- Carries out activities assigned in the various Quality Assurance System (QAS) documents.

▪ **FIELD BOXES:**

- Handles the distribution of packaging to members.
- Complies with the assigned identification and traceability provisions for material identification.
- Carries out the activities assigned in the various Quality Assurance System (QAS) documents.

▪ **Dispatch and Exit Chambers:**

- Loads horticultural products onto the corresponding trucks after they have been prepared according to customer specifications, generating the corresponding dispatch note through the computer system.
- Controls the temporary storage of products in the exit chamber to ensure that all orders are perfectly organised and identified with their corresponding pallet ticket for subsequent loading.





- Complies with the assigned identification and traceability provisions.
- Provides the Quality Department and other departments with appropriate information to monitor the production process.
- Carries out the activities assigned in the various Quality Assurance System (QAS) documents.
- Also performs tasks related to the creation of labels according to customer orders and/or specifications, under the supervision of the Quality Department. Additionally, this role is responsible for supplying all labels to each production line for the various horticultural products being prepared.

#### ***4.8. Maintenance Department***

This department is responsible for ensuring that all facilities and equipment function correctly, thereby guaranteeing the quality, safety, and legality of the product.

The tasks carried out are as follows:

- Performs maintenance operations on equipment, machinery, and production facilities.
- Supervises the preservation conditions of the facilities under its responsibility.
- Participates in activities related to the treatment of non-conformities.
- Carries out the activities assigned in the various Quality Assurance System (QAS) documents.

#### ***4.9. Functional Area of On-Farm Production***

##### **Farm Managers:**

- Implement instructions provided by their superior.
- Oversee the necessary tasks within the plantation.
- Supervise harvests.



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**Head of Production:**

- Implement instructions provided by their superior.
- Oversee the necessary tasks within the plantation.
- Supervise harvests.

**Head of Production:**

- Establishes guidelines for each farm.
- Manages plantations from the time of sowing.
- Issues fertilisation instructions.
- Prepares plantation treatments.
- Provides work instructions.
- Supervises personnel.

**Agricultural Workers:**

- Perform fieldwork tasks as required.



## 5. GLOSSARY OF TERMS

- **Moral Harassment:** Exposure to intense psychological violence directed repeatedly and over a prolonged period towards one or more individuals by others acting from a position of psychological power, with the intention of creating a humiliating environment that disrupts the victim's professional life.
- **Risk Activities:** Activities inherent to the company's business operations, during the course of which relevant offences may be committed, potentially leading to the company's liability.
- **Client:** A natural or legal person who acquires goods or services from the company.
- **CP:** Penal Code approved by Organic Law 10/1995, of 23 November, in force at the time of implementing this Criminal Risk Prevention Plan.
- **Competitor:** Any entity whose business scope includes one or more of the company's business activities.
- **Compliance Officer:** The person responsible for ensuring adherence to moral and ethical conduct implemented by the company, as well as all legal obligations that pose a risk to the company. This includes managing legal risks and reporting any matters related to compliance with company regulations.
- **Conflict of Interest:** A situation where the company's interests directly or indirectly conflict with the personal interests of any employee, collaborator, adviser, or any natural or legal person performing representation, management, administrative, or control functions, including all permanently or occasionally contracted staff.
- **Commercial Consultant:** Any adviser, commercial agent, and/or company representative providing services such as commercial advice, market expansion, and/or securing business deals.
- **Control:** A system of warning signals, quantitative or qualitative indicators, that report the status of a process
- **Corporate Compliance:** A set of procedures and best practices adopted by the Company to identify and classify corporate and legal risks, through the implementation of internal mechanisms for prevention, management, training, detection, and control.
- **Corporate Courtesy:** Gifts, courtesies, or invitations extended by professionals and/or employees to clients, potential clients, or other third parties; or gifts, courtesies, or invitations received by professionals and/or employees from third parties.



- **Relevant Crime:** A catalogue of criminal offences contained in Chapter II of the Penal Code (CP) that may give rise to the criminal liability of legal entities. Given the characteristics and business activities of the Company, these offences may potentially be committed by employees, administrators, and legal representatives of the Company.
- **Intellectual and Industrial Property Rights:** A set of powers or rights granted by legislation to authors and other holders of works and creations, including software and any IT solutions or products, methodologies, industrial designs, trademarks, trade names, patents, and similar products.
- **Donation:** The transfer of goods or services to a third party without compensation or with compensation below the market value of the goods or services provided.
- **Employee:** A natural person who maintains an employment relationship with the Company.
- **Risk Assessment:** A process that involves comparing the calculated risk with certain risk criteria to determine its significance.
- **Public Official:** Individuals or bodies that the state, as a legal entity, employs to carry out its essential and specific functions and to achieve its public objectives.
- **Administrative Infraction:** The commission of an act or omission defined by law that contravenes an administrative provision and for which a specific sanction is stipulated.
- **Criminal Offence:** An unlawful act or omission, classified and punishable under the current Penal Code.
- **L.O. 5/2010:** Organic Law 5/2010, of 22 June, amending Organic Law 10/1995, of 23 November, of the Penal Code.
- **L.O. 1/2015:** Organic Law 1/2015, of 30 March, amending Organic Law 10/1995, of 23 November, of the Penal Code.
- **Risk Map:** A document that provides a simple and practical overview of the company's exposure to criminal risks.
- **Sponsorship:** The provision of goods, including money, or services by the company to a third party for the organisation of an event, through which the company gains publicity or other promotional benefits within the framework of that event.



- **Associated Person:** Any natural or legal person who performs tasks or provides services for or on behalf of the company (distributors, suppliers, commercial consultants, sales agents, etc.).
- **Action Plan:** A document that identifies, based on the risks associated with the company's business, measures purely related to the internal control of the organisation and measures that are strictly legal depending on the types of identified risks.
- **Professionals:** Members of the Board of Directors, the Audit Committee, the Compliance Body, and other control bodies of the company, as well as executives and any natural or legal persons linked to the company through legal and/or commercial relationships of any nature, excluding employment relationships with employees.
- **Civil Liability:** The obligation imposed on a natural or legal person to fulfil their obligations or to compensate for the harm caused to another.
- **Criminal Liability:** A legal consequence arising from the commission of an act classified under criminal law by an imputable subject, which results in the imposition of a penalty when such an act is contrary to legal order.
- **Risk:** The combination of the likelihood of an event and its practical consequences for the company.
- **Company-Specific Criminal Risks:** Risks associated with the company's specific activities and business type.
- **Common Criminal Risks:** Risks that could arise in any type of organisation and are common to all kinds of businesses.
- **Sanction:** A penalty established for those who violate a law, legal norm, or ethical code.
- **Warning Situations or Red Flags:** Circumstances related to third parties with whom the company intends to establish professional or commercial relationships. These situations warrant particular caution, as experience indicates they may signal potential irregular or criminal behaviours.
- **Active Bribery:** The offer, promise, or granting of an economic or other advantage to another person with the intention of inducing them to improperly perform a function or relevant activity, or as a reward knowing that acceptance constitutes improper performance of a function or relevant activity.
- **Passive Bribery:** The solicitation, receipt, or acceptance of an economic or other advantage intending to improperly perform a function or relevant activity, either personally or through another person; or when such solicitation, receipt, or acceptance itself constitutes improper performance of a function or relevant activity.



## **6. THE CRIMINAL RISK PREVENTION PLAN**

The Plan outlines the regime governing the criminal liability of legal entities, categorises the relevant risks that may arise for the Company, and establishes internal control measures to prevent the commission of crimes that could result in the criminal liability of S.A.T. EUROSOL.

This Plan has been drafted in consideration of the provisions regarding the criminal liability of legal entities introduced into our Penal Code by Organic Law 5/2010 of 22 June and Organic Law 1/2015 of 30 March, as well as in alignment with the guidelines established by the State Attorney General's Office in its Circular 1/2016 on the Criminal Liability of Legal Entities following the Penal Code Reform enacted by Organic Law 1/2015.

### **6.1. Purpose of the Plan**

As previously outlined, this Plan is part of S.A.T. Eurosol's commitment to continuous improvement, its dedication to social responsibility, and its adherence to current legislation.

### **6.2. Objectives of the Plan**

Currently, as mentioned earlier, Article 31.1 bis of the Penal Code establishes an implicit obligation for legal entities to exercise due control over the actions of their managers and employees. Thus, if due diligence is demonstrated, the legal entity should not be held accountable for crimes committed by its employees or executives.

In cases where the aforementioned consideration does not apply, Article 31.1 bis, paragraph 4 of the same provision, provides for a mitigating factor in the legal entity's liability if, prior to the commencement of the oral trial, effective measures have been implemented to prevent and detect crimes that could be committed using the resources or under the cover of the legal entity.

This Criminal Risk Prevention Plan identifies a system of policies and procedures aimed at preventing, to the greatest extent possible, the commission of offences that may result in criminal liability for S.A.T. Eurosol, as well as mitigating the consequences arising from any conduct that fails to comply with these policies and procedures. It also aims to define the business areas where there is a risk of such offences being committed.

In essence, the objective of implementing a Criminal Risk Prevention System is to raise awareness among the legal representatives, professionals, and employees of S.A.T. Eurosol by highlighting the ways in which offences that may incur criminal liability for the company could be committed, and by conveying the message that strict compliance with the policies and procedures outlined in the Plan will prevent the potential commission of such offences.



The specific objectives of this Criminal Risk Prevention Plan are:

1. To prevent, through the application of the Plan, the commission by any representative, professional, and/or employee of any offence that may result in criminal liability for the company.
2. To ensure the effectiveness of control rules and procedures that minimise the risk of unlawful conduct by professionals and/or employees.
3. To inform professionals and employees of the consequences that the company may face if any offences are committed.
4. To clearly state that S.A.T. Eurosol condemns any conduct contrary to the law and that such conduct constitutes a breach of internal policies and procedures.
5. To demonstrate that S.A.T. Eurosol has exercised due control over its business activities, thereby fulfilling the requirement set out in the Penal Code.
6. Ultimately, to provide support for the establishment of new effective measures to better detect and control offences committed within the company, ensuring that appropriate mitigating circumstances for criminal liability may be invoked.

### **6.3. Development of the Criminal Risk Prevention Plan**

The creation of this Plan stems from a comprehensive analysis of the company's operational reality, focusing on areas or activities where criminal offences that could generate criminal liability for S.A.T. Eurosol may occur. The following steps have been undertaken:

1. Identification of risk areas for each business unit of S.A.T. Eurosol.
2. Conducting a detailed analysis of potential criminal risks that could hypothetically arise within the different business areas of the company.
3. Reviewing and updating the existing policies and procedures implemented by S.A.T. Eurosol to identify controls already aimed at preventing offences for which the company could be held liable. Where necessary, new policies and procedures have been created, or existing ones modified, to ensure they comprehensively address all relevant offences.
4. Establishing and incorporating a disciplinary system with applicable sanctions in the event of non-compliance with the Plan.
5. Constituting the Compliance Body and defining the information flows that must reach it.



6. Ensuring that the company's organisational structure meets the following essential requirements for the separation of duties and functions:

- \* Clear assignment of delegated powers and responsibilities.
- \* Adoption of necessary conduct standards to ensure compliance with the law.
- \* Implementation and adoption of specific policies and procedures for each risk area to regulate business activities and ensure that all operations can be reviewed.

#### ***6.4. Parties Subject to the Criminal Risk Prevention Plan***

This Plan applies to the following individuals and entities:

- A. The partners of the company, S.A.T. Eurosol.
- B. The governing body.
- C. The executives.
- D. The employees.
- E. Associated persons with decision-making capacity.
- F. External advisers.
- G. Specifically linked suppliers.

#### ***6.5. Approval and Updating of the Criminal Risk Prevention Plan***

The General Description, summarising the principles and structure of the Plan, must be approved by a resolution of the Company's Governing Body.

Any updates to the Plan must also be approved by this Body.





## 7. CODE OF CONDUCT

The Code of Conduct is an essential part of the Criminal Risk Prevention Plan and contains rules of conduct and ethical standards that are mandatory for all parties subject to the Plan.

As an expression of S.A.T. Eurosol's ethical commitment and high level of self-regulation, the Code of Conduct is available on its corporate website, establishing its application to all third parties with whom it maintains relationships of any kind.

The Code of Conduct stipulates that compliance with the Code, as well as with applicable policies and procedures, is the obligation of all employees and members of S.A.T. Eurosol. Additionally, it provides a reporting mechanism that allows employees, professionals, and executives of the company to confidentially inform the Compliance Body of any identified risk situations. To this end, an email account is made available for submitting reports.

Furthermore, the Code of Conduct states that non-compliance with the law, the Code itself, or any other applicable policy or procedure may result in corresponding disciplinary measures, including employee dismissal.

A risk factor that must be carefully assessed is the company's business relationships with third parties that do not adhere to the crime prevention standards adopted by S.A.T. Eurosol, particularly those related to corrupt practices.

In this respect, the Code of Conduct is the most expressive and evident manifestation of this commitment, containing the ethical behaviour rules that should guide the actions of all professionals and employees in the performance of their duties and tasks.

As indicated within the Code of Conduct, it also applies to the company's suppliers and commercial consultants.

It establishes minimum standards for suppliers of goods and services as well as commercial consultants, requiring them to conduct their business ethically, responsibly, and in compliance with the letter and spirit of the law, the Code of Conduct, and S.A.T. Eurosol's policies and procedures.

Suppliers must be required to inform their respective employees, suppliers, agents, and subcontractors of the terms of the Code of Conduct and ensure their compliance with it.

Express commitment to comply with the Code of Conduct is a prerequisite for entering into any type of contract with the company and for continuing any business relationship with it.



## **8. APPOINTMENT AND FUNCTIONS OF THE COMPLIANCE OFFICER**

The Compliance Officer is the company's compliance body responsible for advising the management bodies of S.A.T. Eurosol on adopting policies that promote ethical behaviour and ensure compliance with the Criminal Risk Prevention Plan. The Compliance Officer appointed by the Administrative Body of S.A.T. Eurosol, in compliance with Article 31 bis of the Penal Code, is Ms M.ª del Carmen Cano Cervantes.

The following are the specific functions the Compliance Officer will perform, with the "mandatory collaboration" of personnel required at any given time:

- Monitor the control measures for the application of the Criminal Risk Prevention Plan, ensuring its compliance and periodicity.
- Coordinate the dissemination and training efforts related to the Criminal Risk Prevention Plan to ensure it reaches all company personnel.
- Receive reports of criminal or unlawful conduct and evaluate and analyse these to determine the potential criminal risk to the company.
- Propose, where appropriate, the imposition of sanctions and the adoption of disciplinary measures to the company's governing body.
- Conduct controls to prevent the commission of offences that could generate criminal liability for the company.
- Assess the adequacy of the adopted measures and recommend the implementation of any actions deemed necessary.
- Propose necessary modifications to the Plan to the company's governing body.
- Periodically inform the company's governing body about the actions undertaken, proposed improvements, implemented updates, agreed measures, and any other aspect considered relevant to the performance of the role.
- Act as a valid interlocutor with judicial authorities and coordinate collaboration with them.

The Compliance Officer shall handle all information available to them with absolute confidentiality. Likewise, during the performance of their duties, they must have unrestricted and complete access to all documentation or locations required to carry out their role.



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The company must ensure that the Compliance Officer can properly perform their duties by providing them with autonomous powers of initiative and control. To achieve this objective, S.A.T. Eurosol will adopt the following measures:

- The provision of adequate and sufficient personal and material resources, as any deficiency or shortfall in this regard may be interpreted as a failure to adopt and effectively implement the prevention model.
- The appropriate allocation of autonomous powers of initiative and control as required by Article 31 bis of the Penal Code. Such autonomy is interpreted as a detachment from any other executive or managerial functions within the company and the capacity to report directly to the company's governing body.



## 9. COMMUNICATION CHANNEL AND DISCIPLINARY REGIME

In addition to what may be established in codes, internal regulations, and any other policies and procedures set by S.A.T. Eurosol, breaches or indications of non-compliance with the Criminal Risk Prevention Plan and the policies and procedures therein may be reported to the Compliance Body (Compliance Officer) **via the SII Channel available on the website**, as well as by completing a complaint form included in this Plan.

In all cases, confidentiality and, where applicable, **anonymity in the handling** of information will be safeguarded. The communication procedure will be accessible to all Professionals and/or Employees, and for this purpose, the following have been made available:

- The SII Channel form on the website: [https://www.eurosol.es/sii\\_info.html](https://www.eurosol.es/sii_info.html)
- The following email address: [canaldecomunicacion@eurosol.es](mailto:canaldecomunicacion@eurosol.es). This email address is accessible only to the Compliance Body.

The company will ensure the proper management of reports submitted by conducting an appropriate investigation, led by the Compliance Body, into the reported or communicated events, in accordance with the Communication Management and Processing Procedure.

In any case, complaints or reports without any basis will not be deemed valid or considered. Complainants must provide evidence indicating the alleged commission of an offence, activity, or conduct contrary to legal or company regulations. This measure aims to prevent behaviours intended to disseminate false information that may harm others or that are driven by mere personal grievances among company personnel.

No retaliatory measures will ever be taken against anyone who, in good faith, informs the company of the commission of a criminal act, collaborates in its investigation, or assists in its resolution. Evidently, this guarantee does not extend to those acting in bad faith with the intent to spread false information or harm other individuals or the company. The company will take legal or disciplinary measures against such illicit behaviour as deemed appropriate.

If the investigation carried out confirms the existence of an offence punishable by law, the company will notify the competent authorities and the company's Governing Body.

The commission of a criminal act, activity, or conduct contrary to legal regulations or company policies entitles the company to take disciplinary measures against its executives, managers, employees, or workers, including dismissal.



Any conduct that contributes to impeding or obstructing the discovery of offences or the specific duty to report detected criminal indications or unlawful activities to the compliance body will be considered a very serious offence. This equally entitles the company to take the corresponding disciplinary measures, including dismissal if deemed appropriate.

Disciplinary measures will be adopted following the initiation of the corresponding Disciplinary Proceedings, which may result in the imposition of sanctions as provided for under the Workers' Statute.

If the breach has been committed by executives, representatives, agents, or mediators of the company, disciplinary proceedings will also be conducted. The company may act in accordance with the provisions of their respective contracts, including the possibility of terminating the relationship.

This disciplinary regime is complementary to any judicial proceedings that may be initiated against the professional and/or employee and any sanction or consequence that may arise from such proceedings.

### ***9.1. Operation of the Communication Channel***

The key to the proper functioning of the communication channel lies in training and communication. Therefore, all members of the company will be regularly informed and trained about the existence and operation of the channel.

The operation of the channel will be carried out in accordance with the contents of the Information and Case Management Procedure. In summary:

- **RECEIPT OF THE REPORT:** Reports will be received by the Compliance Body via the form or email address made available to all S.A.T. Eurosol staff. To be accepted and considered valid, a report must meet the following requirements:
  - True, accurate, and verifiable arguments or evidence supporting the report.
  - Identification of the person or group being reported.
  
- **REGISTRATION OF COMMUNICATIONS:** Communications and reports received will be entered into a Register by the Compliance Body to keep updated records of the actions taken and the documentation generated during their processing and resolution.
  
- **ANALYSIS AND INVESTIGATION OF COMMUNICATIONS:** All communications and reports must be assessed within a maximum period of three months, in accordance with the provisions of Organic Law 3/2018. The Compliance Body will review the submitted report, analyse, and gather all information and evidence obtained during the investigation, drawing on the necessary resources and the cooperation of all company departments. Additionally, the person concerned will be given the opportunity to present any statements they consider appropriate.



- **RESOLUTION:** Once the investigation is concluded, if the report is dismissed due to a lack of substantiated evidence, the procedure will be closed, and the complainant will be informed. On the other hand, if it is concluded that unlawful behaviour has occurred, the Compliance Body will submit a resolution proposal to the company's governing body. This proposal will, in all cases, include an action plan to rectify the breach and preventive measures to avoid its recurrence over time. This action plan will be developed in collaboration with the entity responsible for the implementation of the Criminal Risk Prevention Plan.
- **RETENTION OF CASE FILES:** Taking into account the different statutes of limitations applicable to the responsibilities of both the individual perpetrator and the legal entity, personal data within archived case files will be deleted once these statutes of limitations have expired. However, under no circumstances may the archived case file be completely deleted.

## **9.2. Disciplinary Regime**

The employer's disciplinary authority derives from their powers of control and supervision, which, under this Compliance Programme, become duties concerning the prevention of criminal offences.

As a consequence of this duty of supervision and control under the Compliance Programme, the employer may impose sanctions and corrective measures for breaches committed by employees in this area.

Sanctionable conduct will be graded and categorised according to its severity.

Within the framework of the Compliance Programme, employee misconduct will include actions that violate the Compliance Manual, thereby resulting in or potentially leading to the commission of a criminal offence that could be attributed to the company.

The employer's disciplinary authority is not unlimited; on the contrary, it is clearly defined by current legislation, such as the Constitution, the Workers' Statute, and applicable Collective Agreements. Therefore, any action taken by the employer to sanction employee conduct that breaches the Code of Ethics must strictly comply with this legislation. Failure to do so, including the imposition of unauthorised or disproportionate sanctions, could itself constitute an offence.

The Disciplinary Regime, supplementary to that already in force under general and employment legislation, is included in this Manual as Annex V.

## **9.3. Data Protection Regulations Considerations**

It is important to briefly review how data protection regulations impact the communication channel, given the special attention required for the handling and management of personal data.



In 2009, the Spanish Data Protection Agency developed the "Guide on Data Protection in Employment Relationships," which directly affects the whistleblowing channel concerning certain principles that must be followed, outlined below:

- Whistleblowers and those accused must be informed of the existence of the whistleblowing management system, the data processing involved, as well as its purpose and consequences.
- The transfer of data to a third-party company responsible for investigating the facts must also be previously known or communicated to the relevant parties.
- The reported facts must pertain to the relationship between the company and the accused and must constitute breaches of legal or internal regulations.
- Ideally, mechanisms should be established that only allow reports with an identified whistleblower.
- The identity of the whistleblower must be protected and, as a general rule, it is not necessary to disclose it to the accused. This protection must be maintained even in relation to the accused's rights of access, rectification, cancellation, and objection. However, it would be advisable for the accused to be informed of the existence of the information as soon as possible to enable them to defend their interests.
- Measures must be put in place to ensure the security and confidentiality of the information, along with the commitment of authorised users.
- These files must be communicated to the General Data Protection Register.



## 10. EMPLOYEE OBLIGATIONS

The Criminal Risk Prevention Plan imposes a series of obligations on the employees of S.A.T. Eurosol, which they must comply with alongside the Code of Conduct included in this Plan. These obligations are outlined in two key points:

a) **OBLIGATION TO REPORT:** Employees are required to inform the Compliance Body of any actual or suspected violation of laws or applicable regulations, as well as any activity that may constitute a criminal risk for the company. Under no circumstances can this obligation serve as a basis for adopting any retaliatory measures against the employee who has made such a report.

b) **OBLIGATION TO CERTIFY:** Each employee, whether already part of the company or newly joining, will be required to sign a document certifying that they are aware of the Criminal Risk Prevention Plan, understand it, and commit to complying with it. This certification will form part of the personal record of each employee.





## 11. TRAINING AND INFORMATION

To properly comply with current legislation, the implementation of the control measures outlined in this Criminal Risk Prevention Plan must be accompanied by its appropriate dissemination and explanation to Employees.

Emphasis must therefore be placed on the importance of compliance and S.A.T. Eurosol's commitment to adopting principles of action aimed at preventing the commission of unlawful acts.

As such, Employees will receive periodic information regarding the crime prevention policies adopted.

In any case, members of S.A.T. Eurosol's Governing Body, as well as its legal representatives, executives, and other professionals associated with the company, must be fully aware of the contents of the Criminal Risk Prevention Plan and the Code of Conduct.

Specifically, the training and information offered to all company personnel will be delivered as follows:

- An online training course will be provided for the company's executives to ensure they acquire knowledge and understanding of the use and management of the Criminal Risk Prevention Plan implemented within the company.  
The course will be conducted through an e-learning platform that will offer access to practical exercises, questionnaires, multimedia content, simulations, etc. Additionally, a communication channel will be established with the instructor to address any questions or issues that may arise during the course.
- All company personnel will have access to the Criminal Risk Prevention Plan.
- Periodic distribution of brochures, leaflets, and reminder sheets will be carried out to ensure that employees are continuously trained and informed.
- All company personnel will receive a copy of the Code of Conduct, which is mandatory.
- Meetings will be held with each of the company's departments to provide appropriate information and training on potential criminal risks associated with the activities carried out within each department.



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**CHAPTER II: CRIMINAL LIABILITY OF  
LEGAL ENTITIES.**



## **1. CONTENT OF THE CRIMINAL LIABILITY OF LEGAL ENTITIES**

As previously mentioned, Organic Law 5/2010 introduced the concept of criminal liability for legal entities into Spanish law for offences committed in their name and for their benefit by legal representatives, administrators, and/or employees.

However, it was Organic Law 1/2015 that provided a detailed regulation of the circumstances under which a legal entity may be held criminally liable.

The criminal liability that a court or tribunal may impose on a legal entity is compatible with the criminal liability imposed on the natural person who committed the offence, any civil liability derived from the damages caused to victims, and any other type of civil or administrative liability that may be imposed on either the legal entity or the natural person.

For a legal entity to bear criminal liability, the existence of an offence committed by its legal representatives, administrators, and/or employees must be established. However, it is not necessary to identify the specific natural person responsible for the offence or to initiate any criminal proceedings against them.

Criminal liability for a legal entity is applicable regardless of where the entity has its registered office, provided the offence was committed in Spanish territory.

According to Article 31 bis of the Penal Code, a legal entity is only liable for offences explicitly identified as capable of giving rise to criminal liability for legal entities.

Section 2 of Chapter II of this Criminal Risk Prevention Manual contains a list of offences which, at the time of its drafting, may give rise to the criminal liability of a legal entity.

For a legal entity to bear criminal liability, it is necessary for the offences to have been committed in its name or on its behalf, and for its direct or indirect benefit, by the following natural persons:

(a) A legal representative or someone authorised to make decisions on behalf of the company, whether acting individually or as part of a corporate body, and who holds powers of organisation and control within the company.

(b) An individual subject to the authority of the aforementioned persons, acting within the scope of the company's activities, where due control has not been exercised over them given the specific circumstances of the case.

A legal entity shall not bear criminal liability for offences committed by the aforementioned individuals if they acted in their own name and interest.



## **2. OFFENCES THAT MAY GIVE RISE TO THE CRIMINAL LIABILITY OF LEGAL ENTITIES**

All illegal conduct is expressly prohibited by the Company, with the Principle of Compliance with the Law being the foremost principle outlined in the Company's Code of Business Conduct. This principle is developed further within the Code, with particular emphasis on the prohibition, monitoring, and control of behaviours that may constitute criminal offences.

There are two general scenarios in which a company may incur criminal liability:

- Offences committed in the name of or on behalf of the company by de facto or de jure administrators, or legal representatives.
  
- Offences committed by employees subject to the control or authority of administrators or legal representatives, as a result of a failure by the latter to fulfil their duties of supervision, oversight, and control of the employees' activities.

However, criminal activity will always be characterised by the fact that it is committed for the benefit, whether direct or indirect, of the legal entity.

Criminal liability can only be imposed on a legal entity for those offences expressly provided for in Book II of the Penal Code.

There is a closed list of criminal offences for which legal entities may be held liable, as follows:

- Offence of trafficking and illegal transplantation of human organs (Art. 156 bis).
  
- Offence against moral integrity (Art. 173.1).
  
- Offence of human trafficking (Art. 177 bis).
  
- Offence of sexual harassment (Art. 184).
  
- Offences related to prostitution and corruption of minors (Arts. 187 to 189).
  
- Offence of discovery and disclosure of secrets (Art. 197 and Law 1/2019 on Trade Secrets).
  
- Fraud offences (Arts. 248 to 256 bis).
  
- Offences related to punishable insolvency (Arts. 257 to 261).
  
- Offence of computer damage (Art. 264).



- Offences related to intellectual and industrial property, the market, and consumers (Arts. 270 to 288).
- Money laundering offences (Arts. 301 to 303).
- Illegal financing of political parties (Art. 304 bis).
- Offences against the Public Treasury and Social Security (Arts. 305 to 310).
- Offences against workers' rights (Arts. 311 to 318).
- Offences against the rights of foreign citizens (Art. 318 bis).
- Offences against land planning and urban development (Art. 319).
- Offences against natural resources and the environment (Arts. 325 to 328).
- Offence related to ionising radiation (Art. 343).
- Offence involving risks caused by explosives and other agents (Art. 348).
- Offences against public health (Art. 359).
- Drug trafficking offences (Arts. 368 and 369).
- Offences related to counterfeiting currency (Art. 386).
- Offence of forgery of credit and debit cards and traveller's cheques (Art. 399 bis).
- Offences of bribery (Arts. 419 to 427).
- Offences involving influence peddling (Arts. 428 to 430).
- Offence of embezzlement (Art. 435.5).
- Offences related to hate crimes and glorification of terrorism (Art. 510).
- Terrorist financing offences (Arts. 571 to 580).
- Offences related to smuggling (Organic Law 6/2011, of 30 June, amending Organic Law 12/1995, of 12 December, on the repression of smuggling).



### 3. PENALTIES APPLICABLE TO LEGAL ENTITIES

Article 33.7 of the Penal Code sets out the penalties that may be imposed on a legal entity, as follows:

"The penalties applicable to legal entities, all of which are classified as severe, are as follows:

- A. Fines, calculated either on a per-day basis or proportionally.
- B. Dissolution of the legal entity. The dissolution will result in the permanent loss of its legal personality, along with its ability to engage in any legal transactions or carry out any form of activity, even if lawful.
- C. Suspension of activities for a period not exceeding five years.
- D. Closure of premises and establishments for a period not exceeding five years.
- E. Prohibition from carrying out future activities during which the offence was committed, facilitated, or concealed. This prohibition may be temporary or permanent. If temporary, the period shall not exceed fifteen years.
- F. Disqualification from receiving public subsidies or grants, entering into contracts with the public sector, or enjoying tax or social security benefits and incentives for a period not exceeding fifteen years.
- G. Judicial intervention to safeguard the rights of workers or creditors for a period deemed necessary, which shall not exceed five years.

The intervention may apply to the entire organisation or be limited to specific installations, sections, or business units. The Judge or Court, in the judgement or subsequently by order, will specify the exact scope of the intervention and determine who will be responsible for it, along with the frequency and content of monitoring reports to be submitted to the judicial body."e held liable, as follows:

The intervention may be modified or suspended at any time upon a report from the intervenor and the Public Prosecutor's Office. The intervenor shall have the right to access all facilities and premises of the company or legal entity and to receive any information they deem necessary for the exercise of their functions. Regulations will determine the aspects related to the performance of the intervenor's duties, such as remuneration or required qualifications.

The temporary closure of premises or establishments, suspension of corporate activities, and judicial intervention may also be ordered by the Investigating Judge as a precautionary measure during the investigation of the case."



The framework for determining fines is outlined in Articles 50, 52, and 53 of the Penal Code:

▪ **Article 50:**

The minimum duration of fines shall be ten days, and the maximum shall be two years. Fines imposed on legal entities may have a maximum duration of five years.

The daily rate shall range from a minimum of two euros to a maximum of 400 euros, except in the case of fines for legal entities, where the daily rate shall be between a minimum of 30 euros and a maximum of 5,000 euros.

For calculation purposes, where the duration is set in months or years, months shall be understood as thirty days and years as three hundred and sixty days.

▪ **Article 52:**

In cases where the Penal Code provides for a fine for legal entities based on the benefit obtained or facilitated, the harm caused, the value of the object, or the amount defrauded or improperly obtained, if it is not possible to calculate such amounts, the Judge or Court shall justify the impossibility of making such a calculation, and the prescribed fines shall be substituted by the following:

- A fine ranging from two to five years if the offence committed by the natural person carries a prison sentence of more than five years.
- A fine ranging from one to three years if the offence committed by the natural person carries a prison sentence of more than two years but not included in the previous category.
- A fine ranging from six months to two years in all other cases.

▪ **Article 53:**

The payment of a fine imposed on a legal entity may be divided over a period of up to five years when its amount demonstrably endangers the entity's survival, the maintenance of existing jobs, or when it is advised in the interest of the general public.

If the convicted legal entity fails to pay the fine either voluntarily or through enforcement within the stipulated timeframe, the Court may order intervention until full payment is made.



## **4. RISK ACTIVITIES OF S.A.T. EUROSOL**

### **4.1. Risk Areas**

Taking into account the activities inherent to the company S.A.T. Eurosol, it has been possible to identify, from an abstract perspective, situations that could lead to the commission of a criminal offence. These situations must therefore be classified as criminal risk activities subject to supervision by the Compliance Body.

The evaluation of risk areas has been preceded by a series of preparatory studies:

- ▶ Preliminary analysis of the business context: through an initial examination of the company's documentation, organisation, and activities, as well as the business processes in which its operations are structured. Interviews were conducted with both the governing body of S.A.T. Eurosol and its personnel.
  
- ▶ Identification of risk activities: through a study of the company's management methods, analysing existing controls and procedures, potential past instances of criminal or unlawful conduct within the business context, and possible ways in which criminal offences could be committed by individuals associated with the company.

Following the preliminary study, it is noteworthy that the following business areas of S.A.T. Eurosol have been identified as potentially generating criminal risk situations for the company. These situations will be further detailed in the corresponding Risk Map. The identified areas are as follows:

- Government Area, comprised of the General Assembly, the Governing Board, and the President. The powers attributed to the Governing Board entail activities that pose risks for the company, with the most probable being those related to the following offences: discovery and disclosure of secrets, fraud offences, punishable insolvency, computer damage, offences against intellectual and industrial property, business corruption, money laundering, offences against the Public Treasury and Social Security, offences against workers' rights, offences against the rights of foreign citizens, offences against public health, and offences related to smuggling.
  
- Financial and Accounting Area. Included within the Administration Department. This area can also be classified as a risk area, given that the activities carried out within it could generate criminal risk situations concerning the commission of offences related to the discovery and disclosure of secrets, punishable insolvency, computer damage, fraudulent invoicing, and offences against the Public Treasury.





- IT and New Technologies Area. The company's activities related to its website, software, IT maintenance, and printing equipment are carried out by external companies. These activities may pose a criminal risk for the company concerning the commission of certain offences, primarily related to the discovery and disclosure of secrets, computer damage, and offences against industrial and intellectual property, the market, and consumers.
- HR Area. Also integrated within the Administration Department. The exercise of its functions involves certain risks related to the following offences: discovery and disclosure of secrets, computer damage, offences against Social Security, offences against workers' rights, and offences against the rights of foreign citizens.
- Production - Warehouse Area. Comprising the Warehouse Manager, Reception and Entry Chambers Staff, Handling Staff, Packaging and Field Box Staff, and Dispatch and Exit Chambers Staff. The risks that may materialise in this area for the company include the potential commission of offences related to the discovery and disclosure of company secrets, offences concerning the market and consumers, violations of workers' rights, and offences against public health.
- Maintenance Area. The development of this area's activities, in principle, should not pose any criminal risk to the company.
- Quality Area. In this area, given the activities carried out, special attention must be paid to risks associated with the commission of offences such as computer damage and offences against public health.
- National Sales Area. Risks related to the commission of offences concerning computer damage, discovery and disclosure of company secrets, and offences against intellectual and industrial property, the market, and consumers are observed.
- Export Sales Area. Various activities carried out in this area could lead to the commission of offences generating criminal liability for the company. The described activities present risks related to the commission of offences such as discovery and disclosure of secrets and computer trespassing, fraud, punishable insolvency, computer damage, offences concerning intellectual and industrial property, the market and consumers, business corruption, receipt and laundering of capital, and offences against the public treasury.
- Technical Area. The tasks described indicate risks related to the commission of offences such as discovery and disclosure of secrets and computer trespassing, computer damage, and offences involving food against public health.



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- Production - Farm Area. The offences with the greatest incidence in this area, given the described activities, include computer damage, offences concerning intellectual and industrial property, the market and consumers, offences against the rights of foreign citizens, offences against natural resources and the environment, and offences involving food against public health.



## 5. CONTROL MECHANISMS

### 5.1. *General Control Mechanisms*

These are a series of tools implemented at a general level within the company, intended for use by all personnel to prevent the materialisation of criminal risks.

- **Code of Conduct:** This is undoubtedly one of the company's main tools for mitigating the emergence of criminal risk situations. It serves as the cornerstone for fostering and reinforcing the corporate values the company seeks to instil among its members.
- **Communication Channel:** Any employee or stakeholder can report alleged breaches of the Code of Conduct, as well as potential criminal risk situations detected within the company. Reports are preferably submitted electronically, for which an email address has been provided. Reports will be confidentially transmitted to the Compliance Body through this channel.
- **Disciplinary Regime:** Within the framework of the Compliance Programme, this mechanism seeks to establish a system of monitoring and control, applying sanctions and measures for breaches by employees in this area. Employee misconduct will include behaviours that contravene the Compliance Manual, which may lead to the commission or potential commission of an offence that could be attributed to the company.
- **Action Policies or Plans:** These are designed to establish principles and guidelines to ensure that relevant risks potentially affecting the company's objectives and activities are systematically identified, analysed, evaluated, managed, and controlled using uniform criteria.
- **Corporate Governance:** The company has established a structured Corporate Governance system, which operates with complete transparency towards society and is governed in accordance with the provisions set out in its Articles of Association.



## 6. CRIMINAL RISK ASSESSMENT IN THE ACTIVITIES OF S.A.T. EUROSOL

### Identification of Criminal Risks: Risk Map

The governing body of S.A.T. Eurosol is committed to complying with the legal provisions contained in the 2015 Reform of the Penal Code, as previously referenced on multiple occasions. Based on this commitment, we will proceed to identify the offences subject to risk assessment, alongside the most common criminal behaviours related to these offences, and the action policies to be adopted in each case, which will be referred to as the Action Plan.

Risk activities are those processes inherent to S.A.T. Eurosol's operations, during which the commission of an offence may occur.

The classification of an activity as a risk activity does not imply that it is unlawful or criminal but rather that it is an activity where, if appropriate precautions are not taken, situations may arise that could generate conflicts with criminal implications.

Action Plans are the protocols or procedures that S.A.T. Eurosol implements within its operations to prevent the commission of criminal behaviours.

Based on the checklists completed by each department or area of S.A.T. Eurosol, the following tables describe the criminal behaviours associated with each offence outlined in the Penal Code. These tables identify the risk activities that the company may undertake in connection with each offence and specify the corresponding Action Plan to mitigate such risks. As a result of this analysis, the risk will be assessed as **VERY LOW, LOW, MEDIUM, HIGH, or VERY HIGH**, depending on the degree of probability, the level of impact, and the number of areas involved with a high risk level.



## **ARTICLE C.P.**

### **Identification of Criminal Risks:Illegal Trafficking and Transplantation of Organs (Art. 156 bis)**

#### **CRIMINAL CONDUCT**

1. Promote, encourage, facilitate, or advertise the procurement or execution of illegal trafficking of human organs.
2. Request or receive compensation for promoting or recruiting an organ donor or recipient.

#### **RISK ACTIVITY**

1. Transporting human beings while promoting or facilitating the trafficking or illegal transplantation of human organs, known as transplant tourism.
2. Transporting human organs to promote or facilitate illegal trafficking.
3. Any form of participation in the procurement or illegal trafficking of human organs.

#### **ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.
2. The Company prohibits the transport of goods not authorised by the organisation.
3. The Company prohibits the transport of unauthorised persons or those without the right to use the service.

#### **LOW RISK LEVEL**

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## **ARTICLE C.P.**

### **Human Trafficking (Art. 177 bis)**

#### **CRIMINAL CONDUCT**

1. Recruitment, transportation, transfer, harbouring, or receipt of human beings for any of the following purposes:
  - A) Imposition of forced labour or services, slavery, or practices similar to slavery.
  - B) Sexual exploitation, including pornography.
  - C) Exploitation for the purpose of engaging in criminal activities.
  - D) Extraction of their bodily organs.
  - E) Forced marriage.
2. Incitement, conspiracy, and solicitation to commit the aforementioned criminal acts.

#### **RISK ACTIVITY**

1. The transportation of persons or passengers.
2. Regularly conducting trips abroad.

#### **ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.
2. The Company prohibits the transportation of individuals not affiliated with the organisation.

#### **LOW RISK LEVEL**

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## **ARTICLE C.P.**

### **Prostitution and Corruption of Minors (Arts. 187 to 189 bis)**

#### **CRIMINAL CONDUCT**

1. Coercing someone into prostitution through the use of violence, intimidation, deception, or by abusing a position of authority, necessity, or vulnerability of the victim.
2. Profiting from the exploitation of another person's prostitution, even with their consent.
3. Inducing, promoting, encouraging, or facilitating the prostitution of a minor or a person with disabilities, or profiting from such activities.
4. Recruiting or using minors or persons with disabilities in exhibitionist or pornographic performances.
5. Producing, selling, distributing, exhibiting, offering, or facilitating the production, sale, dissemination, or exhibition by any means of child pornography or material involving persons with disabilities, or even possessing such material.
6. Acquiring or possessing child pornography or material involving persons with disabilities for personal use.



#### **RISK ACTIVITY**

Personal use of social media, internet, and other similar platforms in the workplace.

#### **ACTION-CONTROL**

1. Strict compliance with the Code of Conduct.
2. The company will monitor and, if necessary, restrict the use of IT, electronic, or analogous devices.

**LOW RISK LEVEL**

#### **ARTICLE C.P.**

##### **Discovery and Disclosure of Secrets (Art. 197 of the Penal Code)**

#### **CRIMINAL CONDUCT**

1. Violation of correspondence secrecy.
2. Intercepting telecommunications or using technical means for structuring, transmitting, recording, or reproducing sound, images, or any other communication signals to discover secrets or violate another person's privacy.
3. Disclosure, dissemination, transfer, or modification of personal data without authorisation.
4. Unlawful seizure of papers, letters, emails, or any other documents to uncover secrets.
5. Unauthorised access to data or computer programs against the will of the rightful party.
6. Forwarding intimate images or audiovisual recordings to third parties without the affected person's consent.

#### **RISK ACTIVITY**

1. Processing personal data, both internal and external.
2. Accessing employee communications and monitoring the use of email and internet.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Strict compliance with the Security Document and Internal Security Regulations implemented by the company, in accordance with the provisions established in Organic Law 15/1999, of 13 December, on the protection of personal data. These regulations are reviewed annually.
3. All employees, whether newly hired or already part of the company, will be required to sign a confidentiality clause and a personal data protection clause.
4. All company personnel must be instructed that information protection requires the exclusive use of company-provided tools to carry out their duties, as these tools are secure.
5. Regarding personal data protection, each professional and/or employee must comply with the laws and internal regulations on personal data protection. Access, processing, and transmission of personal data may only be carried out with special authorisations and encryption mechanisms to prevent unauthorised access and manipulation of the data.
6. The following conduct is prohibited within the company:
  - Connecting unauthorised networks, sub-networks, servers, or electronic connection devices such as hubs, routers, switches, or Bluetooth to the company's network.
  - Using the company's network, computers, or other resources to access unauthorised information.

**HIGH RISK LEVEL**

#### **ARTICLE C.P.**

##### **Fraud Offences (Articles 248 to 256 bis)**

#### **CRIMINAL CONDUCT**

1. Deceiving another person to induce them to perform an act of disposition to their own or another's detriment.
2. Selling, encumbering, or leasing a property by falsely claiming ownership or disposal rights, either because such rights never existed or have already been exercised.
3. Disposing of a property while concealing the existence of any charges on it.
4. Selling or encumbering a property again after it has already been sold as free from encumbrances.
5. Entering into a simulated contract to the detriment of a third party.



#### **RISK ACTIVITY**

1. Entering into contracts with third parties.
2. Applying for loans or credit.
3. Reporting claims to insurance companies.
4. Fabricating insurance claims for insured goods.
5. Real estate transactions.

#### **ACTION-CONTROL**

1. Conducting mandatory audits of the company's accounts.
2. Maintaining detailed and accurate books, records, and accounting entries reflecting the company's transactions and asset dispositions to prevent the misuse of funds outside the company's accounting control.
3. Strict compliance with the Code of Conduct.
4. Registering operations, contracts, and legal transactions with a value exceeding €1,000.
5. Approval by the Company's Administrative Body for any operation, contract, or legal transaction exceeding €100,000.

**MEDIUM RISK LEVEL**

#### **ARTICLE C.P.**

##### **Punishable Insolvencies (Articles 257 to 261)**

#### **CRIMINAL CONDUCT**

1. Avoiding debt payments by concealing assets and rights.
2. Carrying out asset disposals or obligations that delay, obstruct, or prevent the enforcement of an embargo or execution procedure already initiated or anticipated.
3. Engaging in asset disposals while declared insolvent, without the required authorisation, to pay one or more creditors at the expense of others.
4. Wilfully causing or worsening an economic crisis leading to insolvency proceedings.
5. Presenting false accounting data in insolvency proceedings.

#### **RISK ACTIVITY**

1. Activities involving payments to creditors and collections from debtors.
2. Situations where the company or debtor faces liquidity shortages.

#### **ACTION-CONTROL PLANS**

1. Maintaining detailed and accurate books, records, and accounting entries reflecting the company's transactions and asset dispositions to prevent the misuse of funds outside the company's accounting control.
2. Strict compliance with the Code of Conduct.
3. Registering operations, contracts, and legal transactions with a value exceeding €1,000.
4. Approval by the Company's Administrative Body for any operation, contract, or legal transaction exceeding €100,000.
5. Seeking legal advice when there are indications that the company or a debtor may face liquidity or insolvency issues.

**MEDIUM RISK LEVEL**

#### **ARTICLE C.P.**

##### **Computer Damage and Hacking (Arts. 264 to 264 quarter)**

#### **CRIMINAL CONDUCT**

1. Deleting, damaging, deteriorating, altering, suppressing, or rendering inaccessible third-party computer data, software, or electronic documents when the result is severe.
2. Obstructing or interrupting the operation of a third-party computer system.



#### **RISK ACTIVITY**

1. Using third-party user credentials without authorisation.
2. Intercepting third-party emails.
3. Misappropriation and transfer of confidential personal data.
4. Using software to alter or falsify company documents.

#### **ACTION-CONTROL**

1. Each employee or company personnel member must use a personal user key, assigned according to the software, documents, and other resources they need access to based on their job functions.
2. Compliance with the Code of Conduct.

**RISK LEVEL VERY HIGH** 

### **ARTICLE C.P.**

#### **Offences Related to Intellectual Property (Art. 270)**

##### **CRIMINAL CONDUCT**

1. Reproducing, plagiarising, distributing, or publicly communicating a literary, artistic, or scientific work without the authorisation of the holders of the corresponding intellectual property rights or their assignees.

##### **RISK ACTIVITY**

1. Use of illegal or pirated software within the company
2. Downloading files protected by intellectual property rights.
3. Unauthorised copying of information relevant to the company in any format.

##### **ACTION-CONTROL PLANS**

1. Internal communications will be issued with guidelines on the use of IT equipment.
2. Firewall systems will be implemented to prevent unauthorised access.
3. The following conduct is prohibited within the company:
  - Reproduce, copy, plagiarise, distribute, modify, transfer, or communicate, in whole or in part, products owned by the company and/or third parties without prior authorisation.
  - Install and/or run illegal or pirated software on the company's IT systems or those of third parties with which it has a relationship.
  - Install, create, or possess any tool or product designed to bypass the protection of third-party software.

**LOW RISK LEVEL** 

### **ARTICLE C.P.**

#### **Offences Related to Industrial Property (Art. 274)**

##### **CRIMINAL CONDUCT**

1. Reproducing, imitating, modifying, or usurping a distinctive sign identical to or confusable with a registered Industrial Property right under trademark legislation, to distinguish identical or similar products, services, activities, or establishments.
2. Manufacturing, importing, possessing, using, offering, or introducing into commerce objects protected by such Industrial Property rights.

##### **RISK ACTIVITY**

1. Using or introducing into commerce objects and/or industrial designs protected by a trademark, patent, or utility model without the holder's consent.
2. Using third-party distinctive signs.

##### **ACTION-CONTROL PLANS**

1. It is prohibited to reproduce, copy, plagiarise, distribute, modify, transfer, or communicate, in whole or in part, industrial products or designs owned by the company or third parties, whether individuals or legal entities.

**LOW RISK LEVEL** 





## **ARTICLE C.P.**

### **Offences against the Market and Consumers (Articles 278 to 280)**

#### **CRIMINAL CONDUCT**

1. Seizing by any means data, written or electronic documents, computer storage devices, or other objects to uncover a trade secret.
2. Disseminating, revealing, or transferring trade secrets to third parties obtained unlawfully or by someone legally or contractually obliged to maintain confidentiality.

#### **RISK ACTIVITY**

1. Engaging in actions aimed at seizing data, written or electronic documents, computer storage devices, or other objects to uncover a trade secret, as well as the dissemination, revelation, or transfer of a trade secret.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Signing confidentiality agreements by all professionals and employees.
3. The following conduct is prohibited within the company:
  - Connecting unauthorised networks, sub-networks, servers, or electronic connection devices such as hubs, routers, switches, or Bluetooth to the company's network.
  - Using the company's network, computers, or other resources to access unauthorised information.
4. All company personnel must comply with security measures established to protect data, programs, or computer systems. Mere intrusion into these systems by bypassing such measures constitutes hacking and is strictly prohibited.
5. The company will classify all information into three groups:
  - Restricted: The most sensitive information constituting trade secrets.
  - Confidential: Information accessible only to those who require it for their roles.
  - Public Access.

#### **MEDIUM RISK LEVEL**

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## **ARTICLE C.P.**

### **Misleading Advertising (Article 282)**

#### **CRIMINAL CONDUCT**

1. Making false claims or presenting uncertain characteristics about the company's products or services in advertisements or offers, potentially causing serious and obvious harm to consumers.

#### **RISK ACTIVITY**

1. Advertising company products or services while misrepresenting their characteristics.
2. Offering uncertain discounts on company products or services.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.

#### **MEDIUM RISK LEVEL**

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## **ARTICLE C.P.**

### **Abuse of Privileged Information (Articles 284 to 285)**

#### **CRIMINAL CONDUCT**

1. Spreading false information or rumours about individuals or companies while knowingly offering wholly or partially false economic data to alter or maintain the price of a financial instrument, thereby obtaining an economic benefit exceeding €300,000 or causing equivalent harm.
2. Using privileged information to carry out transactions or place orders that may provide misleading indications about the offer, demand, or price of securities or financial instruments.
3. Using privileged information to secure, individually or in concert with others, a dominant position in the securities market to set prices at abnormal or artificial levels.
4. Using relevant information for the pricing of any type of securities in an organised, official, or recognised market, accessed through professional or business activities, or supplying it to obtain an economic benefit exceeding €600,000 or causing equivalent harm.



#### **RISK ACTIVITY**

1. Operating in securities or financial markets.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Development and adherence to the Internal Code of Conduct for Securities Markets.

**LOW RISK LEVEL**

#### **ARTICLE C.P.**

##### **Business Corruption Offences (Articles 286 bis to 286 quarter)**

#### **CRIMINAL CONDUCT**

1. A director, administrator, or employee who, either directly or through an intermediary, offers, promises, or grants, or requests or accepts an unjustified benefit or advantage of any nature for themselves or a third party as compensation for unduly favouring another party in the acquisition or sale of goods, contracting of services, or commercial relationships.

#### **RISK ACTIVITY**

1. Commercial relationships with third parties.
2. Offering or receiving gifts to or from third parties, whether suppliers, partners, clients, or service providers.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Maintenance of an accurate system of books, accounts, and records reflecting all operations and cash dispositions within the company, including the registration of transactions such as commissions, service fees, consultancy expenses, gifts, meals, travel, entertainment, and promotional activities.
3. Prohibition of falsifying such books, accounting records, and accounts, as well as making false, incomplete, inaccurate, or simulated entries.

**LOW RISK LEVEL**

#### **ARTICLE C.P.**

##### **Money Laundering Offences (Articles 301 to 303)**

#### **CRIMINAL CONDUCT**

1. Assisting, for profit, those responsible for committing an offence against property or the socioeconomic order to benefit from the proceeds thereof; or receiving, acquiring, or concealing such proceeds.

#### **RISK ACTIVITY**

1. When, during the company's brokerage activities, funds, assets, or resources obtained through activities classified as crimes are used to disguise their illegal origin or obscure their illicit nature.

#### **ACTION-CONTROL PLANS**

1. Compliance with regulations on Anti-Money Laundering and Counter-Terrorist Financing.
2. Business relationships will not be established with individuals or entities that fail to provide adequate information as required by current legislation.
3. Special attention will be paid to unusual cash payments based on the nature of the transaction, bearer cheque payments, or those made in currencies other than those previously agreed.
4. Complex payment patterns will be monitored, particularly extraordinary or unexpected payments not covered by agreements or contracts, as well as those made to accounts not commonly used with a particular entity or individual.
5. Unusual transfers from or to countries unrelated to the transaction will be carefully scrutinised, as will payments made to individuals or entities with accounts in tax havens or accounts where the partner, owner, or ultimate beneficiary cannot be identified.

**MEDIUM RISK LEVEL**



## **ARTICLE C.P.**

### **Illegal Financing of Political Parties (Article 304 bis)**

#### **CRIMINAL CONDUCT**

1. Receiving donations or contributions intended for a political party, federation, coalition, or group of voters.
2. Making donations or contributions intended for a political party, federation, coalition, or group of voters, either directly or through an intermediary.

#### **RISK ACTIVITY**

1. The company's relationships with political parties, federations, coalitions, or groups of voters.

#### **ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.
2. Prohibition of behaviours that could fall under the criminal offence defined in Article 304 bis of the Penal Code.

**RISK LEVEL: VERY LOW**

## **ARTICLE C.P.**

### **Offences Against the Public Treasury and Social Security (Art. 310 bis)**

#### **CRIMINAL CONDUCT**

1. Defrauding the state, regional, or local Public Treasury by evading tax payments, withheld amounts, or sums that should have been retained or paid on account, obtaining improper refunds, or enjoying tax benefits under similar conditions, provided the amount exceeds €120,000.
2. Defrauding Social Security by evading the payment of contributions and other jointly collected concepts, obtaining undue refunds, or enjoying deductions improperly, provided the amount exceeds €120,000.
3. Obtaining subsidies or aid from public administrations exceeding €120,000 by falsifying required conditions for their grant or concealing those that would have prevented it.
4. Obtaining or prolonging, for oneself or another, Social Security benefits or facilitating others' acquisition by means of error induced through simulation or misrepresentation of facts, or by deliberately concealing facts that should have been disclosed, thereby causing damage to the Public Administration.
5. Failing to keep business accounts, books, or tax records required by tax legislation when the amount exceeds €240,000 and in addition:
  - Failing to comply with this obligation under the direct estimation regime.
  - Keeping separate sets of accounts to conceal or misrepresent the true economic situation of the company.
  - Making fictitious accounting entries.

#### **RISK ACTIVITY**

1. Conducting annual audits within the company.
2. Ensuring strict compliance with accounting, tax, and Social Security regulations.
3. Implementing internal personnel recruitment procedures.
4. Conducting external client controls.
5. Maintaining a system of books, accounts, and records that accurately reflect all operations and cash transactions within the company, ensuring that fund transactions are executed according to the general or specific authorisation of Professionals and are recorded to allow the preparation of financial statements following generally accepted accounting principles. Transaction records must include any commission, service fees, consultancy expenses, gifts, meals, travel, entertainment, and promotional activities, with clear references to the nature of each expense, identifying recipients and/or participants, the authorisations received, and approvals.
6. Prohibition of falsifying books, accounting records, and accounts, as well as making false, misleading, incomplete, inaccurate, or simulated entries.
7. Prohibition within the company of falsifying, altering, or omitting any required data or information during the application and obtaining of public subsidies and aid.

**MEDIUM RISK LEVEL**



## **ARTICLE C.P.**

### **Offences Against Workers' Rights (Art. 311 to 318)**

#### **CRIMINAL CONDUCT**

1. Imposing labour or Social Security conditions that harm, suppress, or restrict workers' rights recognised by legal provisions, collective agreements, or individual contracts.
2. Simultaneously employing multiple workers without registering them with Social Security or without obtaining the necessary work permits.
3. Repeatedly employing foreign citizens and minors who lack work permits.
4. Engaging in illegal trafficking of labour.
5. Recruiting individuals or inducing them to leave their jobs by offering deceptive or false employment or working conditions and employing foreign nationals without work permits under conditions that harm or suppress their legal rights.
6. Facilitating emigration by simulating contracts or using other deceptions.
7. Discriminating in employment based on ideology, religion, ethnicity, race, nationality, gender, sexual orientation, family status, illness or disability, trade union or legal representation, family ties to other employees, or the use of official languages within Spain.
8. Preventing or limiting the exercise of trade union freedom or the right to strike.
9. Coercing others to start or continue a strike.
10. Violating occupational risk prevention regulations.

#### **RISK ACTIVITY**

1. Personnel recruitment.
2. Company-employee relationships.
3. Relationships among employees within the company.

#### **ACTION-CONTROL PLANS**

1. Ensuring compliance with the Code of Conduct.
2. Complying with the occupational risk prevention plan implemented within the company.
3. Adhering to Law 3/2007 on Equality Policies.
4. Meeting requirements for work-life balance.
5. Ensuring compliance with Social Security contribution regulations.
6. Adhering to Organic Law 1/2004 on Protection for Victims of Gender Violence.

#### **MEDIUM RISK LEVEL**

## **ARTICLE C.P.**

### **Offences Against the Rights of Foreign Citizens (Art. 318 bis)**

#### **CRIMINAL CONDUCT**

1. Assisting a person who is not a national of a Member State of the European Union to enter or transit through Spanish territory in a manner that contravenes legislation on the entry or transit of foreign nationals.
2. Assisting, for profit, a person who is not a national of a Member State of the European Union to remain in Spain in violation of the legislation governing the stay of foreign nationals.

#### **RISK ACTIVITY**

1. Any conduct that may fall within the scope of this criminal offence.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the provisions set out in the Code of Conduct.

#### **MEDIUM RISK LEVEL**

## **ARTICLE C.P.**

### **Offences Against Land Use Planning (Art. 319)**

#### **CRIMINAL CONDUCT**

1. Undertaking unauthorised urban development, construction, or building works on land designated for roads, green spaces, public property, or areas with legally or administratively recognised landscape, ecological, artistic, historical, or cultural value, or those designated as specially protected for similar reasons.



2. Undertaking unauthorised urban development, construction, or building works on non-developable land.

**RISK ACTIVITY**

1. Drafting urban planning documents.
2. Executing urban development projects.
3. Construction activities.

**ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.

**RISK LEVEL: VERY LOW**

**ARTICLE C.P.**

**Offences Against Natural Resources and the Environment (Art. 325 to 328)**

**CRIMINAL CONDUCT**

1. Contravening laws or other general provisions protecting the environment by causing or engaging in emissions, discharges, radiation, extractions or excavations, landfill operations, noise, vibrations, injections, or deposits in the atmosphere, soil, subsoil, or terrestrial, underground, or maritime waters, including water abstraction, which may severely harm the balance of natural systems.

**RISK ACTIVITY**

1. Discharging waste or emissions into the atmosphere with environmental harm.
2. Disobeying explicit orders from authorities regarding the correction or suspension of activities.
3. Falsifying environmental information or obstructing inspection activities.
4. Accidental spills and discharges of oils, cutting fluids, hydrocarbons, or other hazardous substances, as well as other accidental situations that may affect the sea.

**ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.
2. Prohibition of any activities outside the facilities authorised by the company.
3. Monitoring of materials and equipment stored outside the facilities.
4. Contractor oversight.
5. Periodic internal inspections.
6. Monthly reports to company management with indicators reflecting legal compliance.
7. Adherence to environmental regulations.

**LOW RISK LEVEL**

**ARTICLE C.P.**

**Offences Relating to Ionising Radiation (Art. 343)**

**CRIMINAL CONDUCT**

1. Endangering the life, integrity, health, or property of one or more individuals by discharging, emitting, or introducing into the air, soil, or water a quantity of materials or ionising radiation.
2. Causing harmful consequences as a result of the aforementioned conduct.

**RISK ACTIVITY**

Any activity that may fall under the scope of this criminal offence.

**ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Ensuring that all work activities are conducted within the company's facilities.

**RISK LEVEL: VERY LOW**



## **ARTICLE C.P.**

### **Offences Involving Risks Caused by Explosives and Other Agents (Art. 348)**

#### **CRIMINAL CONDUCT**

1. Breaching safety regulations concerning the manufacture, handling, transport, possession, or sale of explosives, flammable or corrosive substances, toxic and asphyxiating materials, or any other items, devices, or contrivances capable of causing widespread damage, thereby endangering life, physical integrity, health, or the environment.
2. Facilitating the loss or theft of explosives that may cause widespread damage, in violation of explosives regulations.

#### **RISK ACTIVITY**

1. Transporting hazardous goods.
2. Any other activity that may fall under the scope of this criminal offence.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with applicable safety regulations.
2. Strict adherence to the Code of Conduct.

**RISK LEVEL: VERY LOW**

## **ARTICLE C.P.**

### **Offences Against Public Health (Art. 359) – Drug Trafficking (Arts. 368 and 369)**

#### **CRIMINAL CONDUCT**

1. Manufacturing, dispensing, supplying, or trading in substances harmful to health or chemical products capable of causing widespread harm, even if authorised, without complying with the formalities stipulated by relevant laws and regulations.
2. Manufacturing, importing, exporting, supplying, intermediating, marketing, offering, or placing on the market, or storing for these purposes, medicines (including those for human or veterinary use and investigational medicines) lacking the necessary legal authorisation, or medical products without required conformity documents, or those that are deteriorated, expired, or fail to meet technical requirements for composition, stability, and efficacy, thereby posing a risk to life or health.
3. Importing, exporting, advertising, offering, displaying, selling, distributing, or marketing falsified or altered medicines, substances, excipients, or medical products, knowing of their falsification, thereby creating a risk to life or health.
4. Producing false or misleading documents related to medicines, substances, excipients, medical products, or their packaging, labelling, and usage instructions, to commit or facilitate criminal acts under Article 362.
5. Prescribing, providing, or supplying prohibited pharmacological substances to athletes without therapeutic justification, thereby endangering their life or health.
6. Endangering consumer health by offering, manufacturing, or trafficking in expired or harmful products.
7. Adulterating food or beverages intended for commercial distribution.
8. Administering prohibited substances to animals intended for human consumption, slaughtering them, and distributing their meat for public consumption.
9. Adulterating drinking water.
10. Cultivating, processing, or trafficking in toxic drugs, narcotics, or psychotropic substances, or promoting, facilitating, or fostering illegal drug consumption within the company.

#### **RISK ACTIVITY**

1. Introducing toxic drugs or narcotics into company facilities.
2. Trafficking such substances within the company's operations.
3. Manufacturing and distributing pharmacological substances.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Control measures implemented by company management.
3. Medical testing protocols.

**RISK LEVEL VERY HIGH**



#### **ARTICLE C.P.**

##### **Counterfeiting of Currency (Art. 386)**

###### **CRIMINAL CONDUCT**

Altering, manufacturing, importing, exporting, transporting, passing, or distributing counterfeit or altered currency.

###### **RISK ACTIVITY**

Payments and cash transactions conducted within the company's business activities.

###### **ACTION-CONTROL PLANS**

Limiting cash payments and receipts.

**RISK LEVEL: VERY LOW**

#### **ARTICLE C.P.**

##### **Counterfeiting of Credit or Debit Cards and Traveller's Cheques (Art. 399)**

###### **CRIMINAL CONDUCT**

Altering, copying, reproducing, or counterfeiting credit or debit cards or traveller's cheques.

###### **RISK ACTIVITY**

Any activity that may fall under the scope of this criminal offence.

###### **ACTION-CONTROL PLANS**

Compliance with the Code of Conduct.

**RISK LEVEL: VERY LOW**

#### **ARTICLE C.P.**

##### **Bribery (Arts. 419 to 427)**

###### **CRIMINAL CONDUCT**

1. Offering or delivering gifts or any form of remuneration to an authority, public official, or person involved in public functions to induce them to carry out an act contrary to their official duties, perform an official duty improperly, delay or omit a duty, or as a reward for their position or function.

###### **RISK ACTIVITY**

1. Relations with public administrations.

###### **ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.

2. Maintenance of an accurate system of books, accounts, and records reflecting all operations and cash transactions within the company. This system should ensure that fund transactions are executed according to general or specific authorisation by professionals and are recorded in such a way as to allow the preparation of financial statements in accordance with generally accepted accounting principles. The record of transactions should include any commissions, service fees, consultancy expenses, gifts, meals, travel, entertainment, and promotional activity expenses. Clear references to the nature of each expense should be made, identifying recipients and/or participants, authorisations received, and approvals granted.

3. Falsifying books, accounting records, or accounts and making false, misleading, incomplete, inaccurate, or simulated entries in books, records, and accounts is prohibited.

4. Any contact or negotiation with current or former public officials to explore their potential employment as employees or professionals of the company is subject to applicable conflict of interest regulations.

**RISK LEVEL: VERY LOW**



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## **ARTICLE C.P.**

### **Influence Peddling (Arts. 428 to 430)**

#### **CRIMINAL CONDUCT**

Exerting influence on a public official or authority by exploiting any situation arising from a personal relationship with them or another public official or authority to obtain a resolution that may generate a direct or indirect economic benefit for oneself or a third party.

#### **RISK ACTIVITY**

Relations with public administrations.

#### **ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.
2. Prohibition of any dealings with public officials or authorities to obtain a benefit for the company or oneself through past or future consideration, whether through legal or illegal actions carried out by the official in favour of the company.

**RISK LEVEL: VERY LOW**

## **ARTICLE C.P.**

### **Hate Crimes and Glorification (Art. 510 and 510 bis)**

#### **CRIMINAL CONDUCT**

1. Publicly promoting or directly or indirectly inciting hatred, hostility, discrimination, or violence against a group or specific person on grounds of racism, anti-Semitism, or other factors relating to ideology, religion, beliefs, family status, race or nationality, sex, sexual orientation or identity, gender, illness, or disability.
2. Undermining the dignity of individuals through actions involving humiliation, contempt, or disparagement on the aforementioned grounds.
3. Glorifying or justifying crimes committed against a group by any means of public expression or dissemination.

#### **RISK ACTIVITY**

1. In relationships between individuals within the company and/or between these individuals and customers, suppliers, or any other person connected to the company.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.

**RISK LEVEL: VERY LOW**

## **ARTICLE C.P.**

### **Terrorist Financing (Arts. 571 to 580)**

#### **CRIMINAL CONDUCT**

1. Providing funds, directly or indirectly, for the commission of terrorist acts.
2. Direct or indirect financing of the organisational infrastructure of terrorist groups.
3. Direct or indirect financial support for members of terrorist groups.

#### **RISK ACTIVITY**

1. Collecting or facilitating any act of collaboration with the activities or objectives of a terrorist group.
2. Building, adapting, leasing, or using accommodations or storage facilities.
3. Concealing or relocating individuals linked to terrorist groups.

#### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Prohibition by the company of conducting cash payments and collections.
3. Prohibition by the company of transporting unauthorised individuals or those without the right to transportation services.
4. General prohibition by the company of engaging in activities or conduct that could fall under the definition of this criminal offence.

**RISK LEVEL: VERY LOW**





## **CRIMINAL OFFENSE**

**Smuggling (Organic Law 6/2011, of 30 June, amending Organic Law 12/1995 on the Repression of Smuggling)**

### **CRIMINAL CONDUCT**

1. Importing, exporting, or conducting trade operations involving goods, merchandise, products, or items by performing any of the acts described in Article 2 of Organic Law 6/2011, of 30 June, which amends Organic Law 12/1995 on the Repression of Smuggling.

### **RISK ACTIVITY**

1. Importing or exporting goods.
2. Conducting trade operations, possession, or circulation of non-EU goods.

### **ACTION-CONTROL PLANS**

1. Strict compliance with the Code of Conduct.
2. Implementation of a procedure for supplier evaluation and approval.

### **LOW RISK LEVEL**

## **ARTICLE C.P.**

**Offence Against Moral Integrity (Art. 173.1)**

### **CRIMINAL CONDUCT**

1. Inflicting degrading treatment on another person, severely undermining their moral integrity.
2. Engaging in hostile or humiliating acts repeatedly within the framework of any employment or official relationship, taking advantage of a position of authority, which, without constituting degrading treatment, amounts to serious harassment of the victim.

### **RISK ACTIVITY**

1. Recruitment of personnel.
2. Interactions between the company and its employees.
3. Relationships among employees within the company.

### **ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.
2. Adherence to the Occupational Risk Prevention Plan implemented within the company.
3. Compliance with Law 3/2007 on Equality Policies.
4. Meeting requirements for work-life balance.
5. Adherence to Organic Law 1/2004 on Protection for Victims of Gender Violence.

### **MEDIUM RISK LEVEL**

## **ARTICLE C.P.**

**Sexual Harassment (Art. 184)**

### **CRIMINAL CONDUCT**

1. Requesting sexual favours for oneself or a third party within the context of an employment relationship, thereby creating an objectively and severely intimidating, hostile, or humiliating situation for the victim.
2. Abusing a position of employment, teaching, or hierarchical authority, whether explicitly or implicitly threatening to harm the victim's legitimate expectations within that relationship, to sexually harass another person.

### **RISK ACTIVITY**

1. Recruitment of personnel.
2. Interactions between the company and its employees.
3. Relationships among employees within the company.



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#### **ACTION-CONTROL PLANS**

1. Compliance with the Code of Conduct.
2. Adherence to the Occupational Risk Prevention Plan implemented within the company.
3. Compliance with Law 3/2007 on Equality Policies.
4. Meeting requirements for work-life balance.
5. Adherence to Organic Law 1/2004 on Protection for Victims of Gender Violence.

**MEDIUM RISK LEVEL**

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## 7. COMPANY NORMATIVE DOCUMENTS

The following documents are part of the Company and undoubtedly contribute to preventing criminal conduct within its structure. These are mandatory regulatory documents, and their mention in this Criminal Risk Prevention Plan is essential.

- Articles of Association
- Code of Conduct
- Applicable Collective Agreements:
  - Almería Agricultural Sector Agreement
  - Almería Fruit, Vegetable, and Flower Handling and Packaging Agreement
- Internal Recruitment Instructions

## 8. EXISTING CONTROL SYSTEMS

As with the company's normative documents, it is important to list all the control systems already in place, as their implementation also contributes to the prevention of criminal conduct.

<b>IMPLEMENTED CONTROL:</b>	<b>QUALITY, FOOD SAFETY, AND ENVIRONMENTAL MANAGEMENT SYSTEM</b>
<b>AUDIT DATE</b>	_____
<b>COMMENTS</b>	_____

<b>IMPLEMENTED CONTROL:</b>	<b>OCCUPATIONAL RISK PREVENTION PLAN</b>
<b>AUDIT DATE</b>	_____
<b>COMMENTS</b>	_____

<b>IMPLEMENTED CONTROL:</b>	<b>EQUALITY PLAN</b>
<b>IMPLEMENTATION DATE</b>	<u>2020 - 2024</u>
<b>COMMENTS</b>	_____



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**IMPLEMENTED CONTROL:** DATA PROTECTION SECURITY DOCUMENT

**AUDIT DATE** \_\_\_\_\_

**COMMENTS** \_\_\_\_\_

**IMPLEMENTED CONTROL:** ANTI-HARASSMENT PROTOCOL

**IMPLEMENTATION DATE** \_\_\_\_\_

**COMMENTS** \_\_\_\_\_



## 9. REVIEW OF THE CRIMINAL RISK PREVENTION PLAN

This Plan shall be reviewed at least once a year, even if no circumstances requiring its modification have occurred.

However, whenever circumstances so demand, a reassessment of the risks related to the commission of criminal conduct will be conducted, and the risk map will be updated accordingly.

In addition to the above, the Plan will be reviewed and modified in the following cases:

- Whenever significant changes occur within the company, its structure, or its activities.
- Whenever new legal regulations affecting the Plan are approved.
- Whenever serious breaches of the provisions of the Plan are identified.

Each year, the Compliance Body will prepare a report on the implementation of the Criminal Risk Prevention Plan. This report will include any incidents that have arisen, as well as recommendations regarding the necessity or otherwise of modifying the Plan and the potential adoption of new action policies. The report will be submitted to S.A.T. Eurosol's Administrative Body for subsequent approval by the General Shareholders' Meeting.



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**CHAPTER III. ANNEXES TO THE CRIMINAL  
RISK PREVENTION MANUAL**



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**EPILOGUE  
IMPLEMENTATION OF THE CRIME  
PREVENTION PLAN AT S.A.T. EUROSOL**



Following the drafting of this Criminal Risk Prevention Plan for S.A.T. Eurosol, the company must carry out the final steps to complete its implementation. These include:

- Establishing the whistleblowing and communication channel through the email address [canaldecomunicacion@eurosol.es](mailto:canaldecomunicacion@eurosol.es). To ensure confidentiality, this channel will be managed exclusively by the Compliance Body. The establishment of this channel will be communicated to all company employees.
- Publishing the Code of Conduct on S.A.T. Eurosol's corporate website, making it accessible to any employee or collaborator of the company.
- Upon the proposal of the Administrator of S.A.T. Eurosol, a General Shareholders' Meeting will be convened to approve this Plan and appoint the Compliance Officer.
- Annually, the Compliance Body will prepare a report on the implementation of the Criminal Risk Prevention Plan, including any incidents that may have arisen and recommendations regarding potential modifications to the Plan or the need to adopt new action policies. This report will be submitted to the Administrative Body of S.A.T. Eurosol for subsequent approval by the General Shareholders' Meeting.

## MODIFICATION CONTROL SHEET

REVIEW	AFFECTED PAGES	REASON FOR UPDATE
PPRP REVIEW Dec. 2023	<ul style="list-style-type: none"><li>- Pages 46-50, Section 9. Communication Channel and Disciplinary Regime of Chapter I</li><li>- Page 57, Section 2 of Chapter II</li><li>- Page 68, Illegal Organ Trafficking and Transplantation Offence</li><li>- Page 69, Discovery and Disclosure of Secrets</li><li>- Page 85, Offence Against Moral Integrity and Sexual Harassment</li><li>- Page 87, Section 8 of Chapter 2</li></ul>	<ul style="list-style-type: none"><li>- Integration of the SII channel and whistleblowing channel</li><li>- Introduction of new offences into the catalogue</li><li>- Amendment of the Penal Code</li><li>- Amendment of the Penal Code</li><li>- Amendment of the Penal Code</li><li>- Introduction of new control systems already implemented</li></ul>