

CRIMINAL COMPLIANCE POLICY

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INDEX

1. Declaration of the crime prevention policy	3
1.1. Entities, persons and activities concerned	3
1.2. Objectives	3
1.3. Principles	4
1.4. Activities affected	5
1.5. List of offences and parameters of conduct	5
1.6. Organisational measures - Compliance body	7
1.7. Obligations of members of the Organisation	8
1.8. Knowledge and declaration of conformity	10
1.9. Legal requirements	10
1.10. Reviews and audits	11
2. Risk analysis and management in security risks	11
3. Commitment to continuous improvement	11
4. Communication of behaviors	12
5. Consequences of non-compliance	13

1. Declaration of the crime prevention policy

The purpose of this Crime Prevention Security Policy is the will of ODILO TID to maintain conduct respectful of both norms and ethical values, defining for this purpose its framework of principles of compliance in criminal matters.

The purpose of ODILO TID is not to tolerate any conduct within the company that could constitute a crime and prohibit the commission of criminal acts within it.

Therefore, the maximum commitment of the Board of Directors and senior management, as well as the rest of the members of the organisation is required to comply with its provisions.

Based on this commitment to compliance, the parameters of conduct expected of the subjects affected by this document are established, demanding a commitment with them, describing the measures taken to monitor this mandate and the consequences in case of non-compliance.

- Applicable legal requirements are met.
- Procedures are established to comply with the Security Policy.
- Each employee is responsible for complying with this Policy and its procedures as applicable to their job.
- It is ODILO TID's policy to implement, maintain and track the SGPD.

This policy has been approved by the Board of Directors of ODILO TID and will be reviewed annually.

1.1. Entities, persons and activities concerned

This policy is mandatory and of global application to the entity.

The members of the organisation must comply with their content, regardless of the position they occupy and the territory in which they are located.

Because of the above, this policy may also be extended to business partners in order to ensure compliance with the criminal rule.

1.2 Objectives

The objectives of this Policy are mainly:

1. To transmit to all employees, directors and members of the management body of ODILO TID and to the business partners who relate to it, the message that the entities ensure that their activity is based on respect for the laws and regulations in force at all times, as well as the promotion and defense of their

corporate values and principles of action established in its Code of Ethics and, therefore, links with their ethical values, ratifying the firm will to maintain strict compliance in criminal matters.

2. Establish a general framework for the entity's Criminal Prevention Model, adapting it to the new regulatory provisions. The Model includes the set of measures aimed at preventing, detecting and reacting to these behaviours and identifies the risks and controls associated with them that are established.

3. Ensure to business partners, customers, suppliers, judicial bodies and society in general that ODILO TID fulfills the duties of supervision and control of its activity, establishing appropriate measures to prevent or reduce the risk of the commission of crimes and that, therefore, due control is exercised legally appropriate over directors, managers, employees and other associated persons.

The compliance objectives refer to the zero tolerance of ODILO TID regarding criminal risks, as well as the establishment of measures aimed at their early prevention, detection and management.

The person responsible for carrying out the objectives is the criminal compliance body supervised by the board of directors and the senior management.

In the procedure for the management of financial resources, a budget item is established for the implementation of the penal compliance system.

The achievement of objectives is planned in one year.

The results will be evaluated together with the procedure of metrics and indicators and the procedure of continuous improvement for the evaluation of the results and thus show the effectiveness and efficiency of the crime prevention system and the levels of implementation and maturity achieved.

1.3 Principles

The principles governing this Policy and, consequently, the Criminal Prevention Model, are as follows:

- I. Act in accordance with current legislation, the Code of Conduct and other internal regulations.
- II. Promote the corporate culture of prevention and not tolerate the commission of unlawful or fraudulent acts, as well as the application of the principles of ethics and responsible behavior.
- III. The existence of effective, permanent and up-to-date control systems at all times.
- IV. The establishment of internal rules and procedures for action and decision-making, aimed at preventing persons under the scope of the Policy from having decision-making powers not subject to control.
- V. Ensure adequate resources and means for the implementation of this Policy in order to prevent or detect the possible commission of crimes.

- I saw it. Carry out training activities that are adequate and proportionate, with sufficient frequency to guarantee the updating of their knowledge in this field and the development of a culture of business ethics and compliance with the Law.
- VII. To transmit the responsibility of all natural or legal persons under the scope of this Policy with respect to the surveillance of potentially unlawful conduct from the criminal perspective. In particular, those persons who are in charge of employees or work teams, shall ensure that unlawful criminal behaviour is prevented and shall ensure that the bodies and processes established as soon as they are detected are promptly and diligently used.
- VIII. The obligation of all persons under the scope of this Policy to report on any act potentially constituting a crime, fraud or irregularity, which they have known, and in particular any indication or suspicion that a transaction could be linked to money laundering or the financing of illicit activities.
- IX. Transmit and maintain a culture of compliance that, with due guarantees of confidentiality and protection of the complainant, favors the communication of possible risks and breaches with criminal significance, through the internal channels established for this purpose, to the body responsible for monitoring the operation and observance of the prevention model.
- x. Investigate as soon as possible facts detected, allegedly criminal, guaranteeing the rights, in any case, of the persons investigated, as well as of the complainant, if any.
- Xi. Apply the disciplinary regime to internal non-compliances linked to possible criminal offences in accordance with the internal and legal regulations of application.

1.4 Activities affected

The Compliance Manual, from now on, (the Manual) not only contains the different crimes, but also describes for each of the criminal types the main activities that could be carried out in the entity.

In turn, the Manual makes express reference to the procedures to be carried out by the entity in order to avoid such conduct.

1.5 List of offences and parameters of conduct

The enforcement manual includes the criminal types that the organisation may incur without prejudice, that, together with the modalities provided for in the manual, there may be other ways of incurring the criminal types developed.

For the consultation of the activities in which the crimes may be committed, you can consult the Compliance Manual.

- Article 197 of the Criminal Code. Crime of Cover-up and Disclosure of Secrets

- Art. 197 bis of the Criminal Code. Crime of computer raiding
- Arts. 248-251 of the Penal Code. Fraud Offences
- Articles 270 to 288 of the Criminal Code. Offences relating to intellectual and industrial property, against the market and consumers
- Arts. 305-310 of the Penal Code. Crimes against the public finances and against social security
- Arts. 311-318 bis of the Penal Code. Crimes against workers' rights
- Arts. 368-369 of the Penal Code. Drug Trafficking Crimes.
- Arts. 264 to 264 quater of the Penal Code. Crimes of computer damage
- Arts. 301 of the Penal Code. Money-laundering offences
- Arts. 262 of the Penal Code. Price alteration offences in public tenders and auctions
- Arts. 294 of the Penal Code. Offences of refusal to conduct inspectors
- Arts. 424 of the Penal Code. Offence of bribery
- Arts.419 of the Penal Code. Crime of bribery
- Arts.429 of the Penal Code. Offence of trade in influences
- Arts.510 of the Penal Code. Hate crime
- Arts.432-435 of the Penal Code. Offence of embezzlement of funds
- Arts.259 et seq. of the Penal Code. Punishable insolvency offence
- Arts.576 of the Penal Code. Crime of financing terrorism
- Article 184(1) of the Criminal Code. Offence of sexual favours
- Article 197(7) of the Criminal Code. Sexting Crime:
- Article 173(1) of the Criminal Code. Offence of humiliation:
- Article 325 of the Criminal Code. Environmental crime
- Art. 156 bis Criminal Code. Crime of illegal trafficking organs
- Art. 189 bis Criminal Code. Offences relating to minor prostitution and corruption:
- Art.177 bis Criminal Code. Crime of trafficking in human beings:

- . Article 399 bis of the Criminal Code. Falsity means of payment
- . Article 445 of the Criminal Code. Corruption to foreign officials

1.6 Organisational measures — Compliance body

Odilo TID has a compliance body composed of members of the organisation who hold the following positions: a director of legal advice, five members and a secretary.

The compliance body is endowed with autonomous powers of initiative and control, as well as the maximum possible independence to develop its contents.

It has sufficient human, financial and material resources to guarantee the independence of the body in the decision-making of supervision, surveillance and control of the obligations of the criminal compliance management system.

In these terms, the compliance body enjoys full support from the Board of Directors, with whom it has direct access. It is entitled to freely access both the documents of the entity and its members for the performance of its functions.

The members of the entity have an obligation to immediately provide the documents and information they request.

● Main tasks of the Compliance Body:

- 1) Continuously promote and supervise the implementation and effectiveness of the criminal compliance management system in the different areas of the organisation
- 2) Ensure ongoing training support to members of the organisation in order to ensure that all relevant members are regularly trained
- 3) Promote the inclusion of criminal compliance responsibilities in job descriptions and in the performance management processes of the members of the organisation
- 4) Documenting and reporting the criminal compliance system
- 5) Adopt and implement processes to manage information, such as complaints or comments received from hotlines as well as a reporting channel
- 6) Establish and measure penal compliance performance indicators in the organisation
- 7) Analyse performance to identify the need for corrective actions
- 8) Identify and manage criminal risks including those related to business partners

- 9) Ensure that the penal compliance system is reviewed at Planned intervals
- 10) Ensure that the penal compliance management system is reviewed at planned intervals
- 11) To inform the board of directors about the results of the application of the criminal compliance system.
- 12) Ensure the integrity and commitment of the body of compliance with criminal compliance, as well as demonstrate effective communication skills, ability to influence, capacity and prestige and necessary competence.
- 13) Direct and immediate access to the board of directors in case it is necessary to raise suspicious facts or conduct or matters related to the objectives of criminal compliance, with the criminal compliance policy and the management system.
- 14) Request and receive full cooperation from the other organs of the organisation.
- 15) Contribute with the identification of criminal compliance obligations, support with the necessary resources and collaborate so that these obligations are translated into viable policies, procedures and processes.
- 16) Provide objective advice to the organisation in matters related to criminal compliance
- 17) Ensure that there is adequate professional advice for the adoption, implementation and maintenance and continuous improvement of the compliance management system.

1.7 Obligations of members of the Organisation

To the extent that compliance with the law and the proper development of the criminal compliance management system is the responsibility of all members of the organisation, it is expected from all of them that:

- Ensure compliance with those established in these documents, observing ethical conduct and contrary to the commission of criminal offences.
- Immediately attend to the indications that they may receive from the compliance body in the exercise of the functions described above.

· Board of Directors and senior management:

The Board of Directors and senior management not only support the Compliance Body, but actively promote the culture of Compliance in the organisation, encouraging the use of enabled channels for the communication of criminal conduct.

The Board of Directors must approve the policy as all necessary updates, promote the adoption and implementation of the criminal compliance system and detect and manage criminal risks.

In compliance with the provisions of the Spanish Criminal Code, ODILO has assigned the supervision of the functioning and compliance to the compliance body, the Board of Directors being responsible for the appointment of its members and formally approve this body.

The responsibilities of the Management Board (governing body) shall include, but not limited to, the following:

- Establish and defend that the actions of the members of the organisation, are in accordance with criminal law, promoting an adequate culture of compliance in the organisation.
 - Provide the criminal compliance management system and compliance body with adequate financial and human resources for its effective functioning.
 - Approve the organisation's criminal compliance policy.
 - Periodically review the effectiveness of the criminal compliance management system, modifying it if necessary when serious non-compliances are detected or changes occur in the organisation.
 - Establish a criminal compliance body entrusted with the supervision of the operation and execution of the criminal compliance management system, granting it autonomous powers of initiative and control with the aim of effectively developing its work.
 - Ensure that the decision-making and execution procedures are established, promoting a culture of compliance that guarantees these compliance standards.
- The responsibilities of the Senior Management shall include, but not limited to, the following:
- Ensure that the compliance management system is properly implemented to achieve the objectives of criminal compliance established in the compliance policy and effectively address the criminal risks of the organisation.
 - Ensure that the requirement derived from the criminal compliance management system is incorporated into the processes and procedures of the organisation
 - Ensure the availability of adequate and sufficient resources for effective enforcement of the criminal compliance management system
 - Comply and enforce, internally and externally, the criminal compliance policy
 - Communicate internally the importance of effective compliance management, consistent with the objectives and requirements of the compliance policy
 - Direct and contribute to staff in order to achieve compliance requirements and effectiveness according to their role in the organisation

- Promote continuous improvement and support the various management roles to demonstrate leadership in crime prevention and detection of criminal risks in their areas of responsibility.
- Encourage the use of procedures for the disclosure of potentially criminal conduct that may affect the organisation
- Ensure that no member of the organisation is subjected to retaliation, discrimination or disciplinary punishment for communicating in good faith, violations or substantiated suspicions of violations of the criminal compliance policy or for refusing to participate in criminal proceedings

· All members of the entity:

All members of the entity are responsible for understanding, observing and applying the provisions of this policy, collaborating with the Compliance Body and the Board of Directors when necessary.

All of them must immediately notify the compliance body of any action to prevent or remedy the commission of a crime or a crime of which they are aware and will be guaranteed in this communication confidentiality and non-reprisal against them by ODILO.

All members are expected to adhere to this policy and attend the training sessions.

1.8 Knowledge and declaration of conformity

This policy is delivered and available to all members of the entity through the website and intranet of employees.

For members of the entity in positions particularly exposed to criminal risk, their annual declaration in accordance with this policy shall be requested in accordance with this policy in accordance with Annex II to this document.

1.9 Legal requirements

According to current legislation, the laws applicable to ODILO TID on crime prevention are:

- Standard UNE 19601
- Spanish Criminal Code (Article 31 bis)
- Circular of the Attorney General's Office 1/2016

Odilo TID complies with the aforementioned legislation and all its requirements.

1.10 Reviews and audits

The Compliance Body shall review this Policy annually or when there are significant changes to this effect and submit it again for approval by the Board of Directors.

The reviews will check the effectiveness of the policy, assessing the origin, number and impact of the incidents recorded since the implementation of the current Security Policy, the cost and impact of the controls established in the company.

The Board of Directors of ODILO TID will ultimately be responsible for approving the necessary amendments to the text when there is a change affecting the entity with respect to the risk situations set out in this Document.

2. Risk analysis and management in security risks

Analysing the possible commissions of crimes and developing a strategy to manage them properly is essential for ODILO TID since, only if the state of the risk is known with rational evidence, the appropriate decisions can be made to solve them.

The aim is to minimise the institution's exposure to the criminal risks detected.

Crime prevention will be carried out following a comprehensive approach, i.e. a detailed analysis of the possible commission of criminal types in the entity will be made.

The compliance body will meet on a regular basis to reassess the criminal risk in the activity of the company.

3. Commitment to continuous improvement

Odilo TID undertakes to develop a procedure of continuous improvement in order to analyse the activities, criteria and responsibilities to ensure that the efficiency and effectiveness of the crime prevention system is continuously increased, that the causes that give rise to non-conformities are detected and appropriate actions are decided to eliminate or prevent them.

The procedure shall be geared towards:

- Corrective actions that apply to the appearance of significant Individual Non-Conformities.
- The preventive actions that are applied to avoid the appearance of future non-conformities.
- The improvement actions that are revealed as a result of the analyses carried out by ODILO of the various sources of information at its disposal.

4. Communication of behaviors

Odilo has opted for the creation of an email address: politicaanticorruccion@odilo.us for sending/receiving complaints by your employees and other interested parties.

The sending will be made through a direct email to the aforementioned email address or through the mailbox established on the ODILO website for this purpose, which will be permanently available both to employees of the entity and to the rest of the interested parties.

Access to this enabled email address will only be allowed by the secretary of the compliance body, who will access it with a single password known by it. In the case of obligation by regulations on data protection, it will comply with it, which may affect the complaint channel procedure.

Confidentiality and anonymity shall be ensured in such a way that only the content of the form or e-mail will be reported, and transcribed by the clerk without giving it to 'resubmit' and without indicating the (invented) mail of the person sending the form or e-mail if applicable to the e-mail address.

Once reported to the compliance body for the evaluation of the content of the form or email received, the email will be deleted from the mailbox in order not to store the received emails.

Through a follow-up of the complaints received by email and the mailbox, and their subsequent referral to the compliance body, it is possible to obtain reports of the activity of the channel where the number of complaints sent, opened, finalised, etc.

These reports may be used as evidence of the functioning of the channel in order to demonstrate the degree of compliance with the obligations relating to the criminal liability of the legal person.

The investigations of the illegals that are communicated through the complaints channel, will be carried out by the compliance body and in accordance with the procedure of post-criminal actions.

5. Consequences of non-compliance

As we have already stated before, all members of the entity have the obligation to comply with the principles and procedures established in this policy, as well as to ensure the correct development of the criminal compliance management system.

In addition, members will be urged to denounce any contravention of them as stated in previous points of this policy, guaranteeing confidentiality and non-reprisals for the communication of the same.

When the compliance body together with the board of directors investigates and confirms the violation of the provisions of this policy, they will propose the measures to be taken including those disciplinary or contractual that it considers proportional to the risk or damage caused.

To this end, ODILO TID undertakes to draft a procedure on the disciplinary system to be applied.

In the event that it is confirmed that the action of any member of the entity could constitute a criminal offence attributable to the legal person, that circumstance shall be disclosed to the competent authorities for their knowledge and prosecution.