



# Crime Prevention and Compliance Policy

---

## Index

1. Commitment of the Governing Body and Senior Management
2. Object
3. Scope
4. Elements of the Criminal Enforcement System
5. Applicable principles of compliance culture and objectives
6. Identification of activities with criminal risk
7. Obligation to report potentially contrary conduct
8. Commitment to continuous improvement and periodic review
9. Consequences of non-compliance; violations and sanctions
10. Availability of the PPP for employees and third parties. Obligation to receive, understand and accept it
11. Approval, validity, interpretation

**Exhibit:** Guide to prohibited criminal conduct



## 1. Commitment of the Governing Body and Senior Management

From the perspective of the criminal liability of the legal entity, the company, and not only the natural person, may be responsible for certain crimes committed in the name or on behalf of the company, or in a private capacity, but which directly or indirectly represent a certain benefit for the company/legal entity.

In order for the legal entity to be criminally liable, it is also required that the subordinate/employee/manager/administrator (hereinafter, "employee"), was able to carry out the criminal act due to the former not having exercised "due control" over him, taking into account the specific circumstances of the case.

The purpose of this Compliance Policy on Crime Prevention, or Crime Prevention Policy (PPP), is to integrate into a public and comprehensible document the obligations of the company (Cox ABG Group, SA and all its controlled subsidiaries, indistinctly COX or COX group), in matters of crime prevention, of its dissemination to employees for their due understanding and acceptance, with all the relevant and applicable information required by law, chaired by the initiative and supervision of the Board of Directors of Cox, with the aim of consolidating the culture of compliance in the group (Cox and its controlled subsidiaries), business ethics, transparency and social responsibility.

This Policy is binding on all employees, and its proper application is supervised and controlled by management and administrators. No exceptions are permitted. The tolerance level is zero; Cox does not tolerate professional conduct that is contrary to or fraudulent in relation to current legislation, jurisprudence and international practices and principles adopted and assumed voluntarily and expressly by Cox.

All actions carried out in the exercise of the professional functions of employees must be governed by knowledge, rigor, order and responsibility.

Any action that involves a violation of the law is expressly and strictly prohibited.

Following the entry into force of the reform of the Criminal Code brought about by Organic Law 5/2010, of June 22, Abengoa undertook a process of review and update of its control systems to ensure their adaptation to the new legal requirements, in particular in attention to the provisions of article 31 bis of the Criminal Code, taking extreme preventive measures to avoid the commission of possible criminal offenses in its environment. Likewise, following the approval of Organic Law 1/2015, of March 30 and, in particular, the new articles 31 ter and 31 quater, the Model has been revised and, subsequently, both the Attorney General's Office and the jurisprudence have developed some issues in relation



to this matter that are taken into consideration, together with the requirements and parameters for the audit of Abengoa's Criminal Compliance System.

For this reason, the Mandatory Compliance Standard and the specific Criminal Prevention Program have been updated. To this end, the potential criminal risks faced by Cox have been reviewed, recorded and assessed, as well as the existing controls aimed at mitigating these risks, adopting the necessary measures to update and reinforce these controls in light of the identified risks. In the same sense, and following the reform of the Criminal Code, where criminal liability is extended to Legal Entities, it was of interest to establish organization and management models where surveillance and control measures are collected, reinforcing the management of non-compliance risks, and promoting improvement in the coordination of the prevention of non-compliance behaviors.

The Regulatory Compliance Function (initially implemented as such in 2013) is the basic and fundamental support for compliance, both with current regulations and with internal policies and regulations, by the employees, managers and administrators that comprise it.

This Policy (PPP) responds to the will of the Board of Directors of Cox to update and adapt its compliance management system to the regulations of the Criminal Code, applying the concepts used by judges and Courts in their resolutions to assess the reasonable limits for the implementation of this policy and, likewise, taking into consideration the criteria contained in Circular 1/2016 of the Attorney General's Office on the criminal liability of legal entities, the jurisprudence of the courts and the standards established in the UNE 19,600 standards, on Compliance Management systems, and UNE 19,601, on Criminal Compliance Management.

This Policy briefly describes the different criminal offenses that, in accordance with the provisions of Article 31 bis of the Spanish Criminal Code, may be imputable to legal entities in Spain, specifying what type of activities in the company entail a certain risk whose materialization would give rise to the criminal offense. Criminal provisions of other jurisdictions where the group operates have also been taken into account, especially those that have specific regulations on criminal liability of legal entities. This regulation, and Cox's own Compliance and Criminal Prevention System, therefore have an international scope applicable to the entire group.

The risky conduct described in the Policy and, by extension, the criminal liability of legal entities under Spanish criminal law, will occur for crimes committed in the name or on behalf of the same, and for their direct or indirect benefit, by (a) their legal representatives and de facto or de jure administrators, when it comes to the cases provided for in the Penal Code, and (b) those who, being subject to



the authority of the legal representatives and administrators (of the previous section), may have committed a crime due to a lack of due control over them, taking into account the specific circumstances of the case.

of Cox being the materially competent and responsible body for approving the group's corporate strategy and policies , as well as the compliance programs and system, the Board of Directors of Cox has approved this Crime Prevention Policy , and the update (v. Sept-2023) of the Mandatory Compliance Standard, with its attached and complementary documentation. At the same time, the Board of Directors has ratified the current Compliance Director as such, verifying the updating of his profile and level of training in accordance with such responsibility.

## 2. Object

This document is of the nature of Corporate Policy and as such is integrated as an annex to the Mandatory Compliance Standard of Regulatory Compliance, within the internal regulations and common management systems of the Cox group , with the aim of being implemented and applied in all the companies that constitute it.

The PPP aims to develop the commitment of Cox and its controlled companies to implement within their common management systems a proactive compliance and criminal prevention program in order to:

- a. Determine the situations, processes or actions that may influence the commission of a crime.
- b. Prevent and establish preventive controls for any process or situation that may lead to such actions in the development of the company's activity.
- c. Implement prevention, detection, mitigation and/or disciplinary correction measures for actions that may lead to or facilitate criminal behavior with a penal component.

This commitment is based on principles of action for employees and managers that are not only linked to compliance with the existing legal framework, but are reinforced by the assumption of the principles adopted in the Code of Professional Conduct approved by the Board of Directors and by the compliance programs. This responsibility acquires special relevance for Cox's managers and administrators , due to their role as supervisors, as representatives of the company and due to the exemplary nature they must give in the fulfillment of their obligations.



### 3. Scope

The PPP is applicable to all directors, management and employees of Cox and its subsidiaries, specifically in Spain, and in the rest of the geographies as it forms part of the company's mandatory internal regulations and its common management systems.

The PPP applies to all activities, both principal and ancillary, carried out directly or indirectly by Cox employees and by those persons under their control, whether by legal, contractual or specific duty of supervision.

Cox companies must be formalized by decision of its administrative bodies.

### 4. Elements of the Criminal Enforcement System

The Compliance Function, responsible for corporate crime prevention together with the area directors who have been legally assigned such responsibility within the scope of their competencies (prevention of occupational risks and human resources, environment, information technologies, data protection officer, board secretary, financial statements, etc.), will have, in relation to each dependent company, corporate department or business unit, among others, the following competencies:

- a. Monitor the operation, implementation, development, compliance and communication of the Regulatory Compliance Standard, the Compliance Programs, the Crime Prevention Program and this Policy.
- b. Promote and coordinate the review and update of the Criminal Prevention Program, which will include updating the risk register. This review will be carried out based on a model that establishes a variable review frequency for each company based on its volume and risk and whenever regulatory changes or jurisprudential developments so advise.
- c. Define the objectives, scope and priorities of the evaluation model of the Crime Prevention Program.
- d. Propose the necessary modifications or updates to the Criminal Prevention Program, and in particular, the improvements that should be undertaken in light of the conclusions reached in previous reviews, as well as any possible non-compliance that has been detected through continuous monitoring of the



Model.

- e. Receive all suggestions made in relation to the Criminal Prevention Program, as well as give said suggestions the corresponding processing so that they are adequately taken into account.
- f. To know, with all the level of detail that is required, and evaluate, the results of the tests carried out during the course of the Program review.
- g. To be aware of and follow up on internal investigations into suspicious actions, situations or events that may be opened in relation to said tests and controls or, in general, with the application of the Program, in accordance with Internal Audit .
- h. To be aware of and follow up on cases in which a judicial body may initiate legal proceedings affecting the company to which the Program refers, regardless of whether or not it has been identified as a risk area or
- i. improvement, or whether or not the corresponding internal investigation has been opened. Propose the appropriate line of defense for the company.
- j. In general , promote and supervise the resolution of incidents, as well as the implementation and monitoring of any recommendations for improving the Program that may have been formulated.
- k. Regularly report to the Appointments and Remuneration Committee and the Board of Directors of Cox on the operation of the Program, including any non-compliance or material incidents detected, as well as the action plan or measures adopted to resolve them.
- l. Periodically inform the CEO of the work carried out by the Compliance department, compliance with objectives, proposed improvements, incidents and anything that affects the company's reputation.

Cox Criminal Compliance System is comprised of the Mandatory Regulatory Compliance Standard, as a corporate policy and integrated into the common management systems; by the specific Compliance Programs, which form part of the former, by the Criminal Compliance or Prevention Program and this Criminal Prevention Policy; and by the Code of Professional Conduct.

By way of example, the main actions for the application of the Criminal Compliance System are the following:

- a. Risk assessment and control activities and the identification of activities in whose scope the criminal acts provided for in the regulations may be



committed.

- b. Control activities consist of protocols or procedures that specify the process of formation of will, adoption of decisions and execution of the same by the members of the company.
- c. The identified risk scenarios and control activities are expressed in a matrix of processes, risks and controls, which also identifies the person responsible in the Organization for the proper description and execution of the controls.
- d. Supervisory activities. The Criminal Compliance System will be continuously monitored to ensure that its design and operation are appropriate to the requirements of the applicable regulations, with the Board of Directors being the body responsible for supervising its proper functioning, at the proposal of the Appointments and Remuneration Committee, which is responsible for carrying out the following activities:
  - i. Criminal Compliance System.- Periodically, the design and operation of the control activities contemplated in the Criminal Compliance System are assessed.
  - ii. Action plans for deficiencies.- For each deficiency identified in the Criminal Compliance System, an appropriate action plan will be designed and implemented to mitigate the risk associated with deficient control, which will be designed by the person responsible for the process with the support of Internal Audit , which will in turn ensure its proper implementation.
  - iii. Response to non-compliance.- In cases of non-compliance with the Criminal Compliance System, or in the identification of criminal acts, it will coordinate, with the advice and collaboration of the Advisory Legal and Internal Audit , the necessary investigations.

Chief Compliance Officer (CCO) is responsible for developing the Compliance Function in the fields of action listed below.

1. Promotion and assimilation of the compliance culture, guaranteeing, in collaboration with all areas and departments, the transmission of the concept of effective and real knowledge of the regulations that affect them, within the framework of the Code of Professional Conduct and with the Compliance Policies and the programs and procedures that develop them.
2. Compliance risk management, establishing as a priority the identification, analysis and evaluation of criminal risks, maintaining both an efficient preventive and reactive attitude.
3. Advice and evaluation of the reference regulatory framework,



transferring to the Management Body any necessary consideration regarding the criminal regulatory framework, in reference to compliance with it and the impact that any modification in said criminal framework could have on its activity, in collaboration with Consulting Legal .

4. Reactive control of non-compliance or non-compliance, based on efficient management of the Code of Professional Conduct and on the definition of corrective systems and procedures for illicit actions in coordination with the Human Resources area .
5. Information to the Management Body on the management carried out, reporting on any relevant situation that affects regulatory compliance, annually on the general situation and important aspects of the compliance function, as well as in a timely manner on any issue required by the Management Body .

## **6. Applicable principles of compliance culture and objectives**

The honesty, integrity, efficiency, transparency and professionalism of the Cox Group's employees, directors and advisors are essential to maintaining the company 's good reputation and success .

ultimate goal of the Code of Conduct is to openly and transparently promote professional rigor, establishing a standard of behavior applicable to the entire workforce, without exception. It therefore constitutes an express declaration of its values, principles and guidelines for conduct that must guide the behavior and consolidate the culture of all people in the group in the development of their professional activity. These shared values are the historical basis of Cox's corporate culture , and therefore are not foreign, imported or imposed, and are followed and promoted from the company 's management bodies to each employee, including senior management by example.

Cox employees with stakeholders , sharing the corporate values that form part of the group's ethical business culture .

Cox does not permit, authorize or consent in any way or under any circumstances that its employees, administrators and directors carry out criminal acts or operations, or participate in actions or operations of a criminal nature. illicit , nor is it intended to obtain a personal benefit or favor any interest that they presume to be in the company.





ethical professional behaviour , and monitoring and control mechanisms are provided to ensure compliance. Cox has a Compliance programme, a Regulatory Compliance department and a Good Practices Committee to ensure compliance.

Cox, its governing bodies and senior management will act , and will require that action be taken at all times, with full respect for the provisions of current legislation and in accordance with the provisions of its Criminal Compliance System, with the main objective of trying to prevent, detect, prevent and respond appropriately to the commission of any acts that may constitute crimes under the criminal regulations applicable at any given time.

The prevention, detection and appropriate response to possible criminal acts requires the existence of adequate mechanisms within your organization to achieve this through the regulatory development of the general principles of this Policy , as well as the establishment of sufficient procedures for managing criminal risks, particularly with regard to anti-bribery measures , thus minimizing the organization's exposure to risk.

Cox undertakes to disseminate the duty of all members of its organization to report in good faith any facts or conduct that are reasonably suspected of constituting criminal acts, establishing the appropriate channels, mechanisms and means for their communication, impartial and immediate investigation and eventual sanction by the corresponding authorities of the organization, guaranteeing in all cases the indemnity of the person reporting such facts or conduct in good faith and their confidentiality.

Cox pays special attention to any actions by its employees related to public or private corruption, and fraud. Therefore, the Criminal Compliance System pays special attention to the prevention, detection and appropriate response to such strictly prohibited conduct, transmitting the importance of the contribution of the entire organization to the fight against it.

**Gifts or invitations:** In the case of gifts or invitations to current or potential clients or any agent or intermediary thereof and for all gifts or invitations to third parties exceeding USD 50 accumulated, or its equivalent in local currency, prior, express and written approval must be obtained from the director of the company, with the knowledge of the Compliance Director. Any type of facilitation, gift, invitation (other than official meetings in the ordinary course of business that may include ordinary subsistence expenses) to public officials , members of the Administration, politically exposed persons and political parties and their members is expressly prohibited.



**Due diligence with the counterparty:** Likewise, for agreements with third parties, the approval of the operation will include a mandatory questionnaire for the identification of the counterparty, nature of the operation, source of funds and application of funds, to be completed and processed by each company prior to contracting with a client or with a supplier or consultant of goods or services. It is therefore mandatory and prior for every company and for every operation.

**Contractual clauses :** business agreements with third parties will include the proposal of a specific clause imposing anti-corruption practice between the parties with respect to third parties.

## 7. Identification of activities with criminal risk

legal persons is linked to those classified in the Special Part of the Criminal Code and detailed in Circular 1/2016 of the State Attorney General's Office, including the provisions of other jurisdictions regarding RPPJ:

1. trafficking of human organs
2. Human trafficking
3. Prostitution/sexual exploitation/corruption of minors
4. Discovery and disclosure of secrets and computer hacking
5. Scams
6. Frustration of execution
7. Punishable insolvencies
8. Damages computer scientists
9. Against intellectual and industrial property, the market and consumers
10. Money laundering
  
11. political parties
12. Public Treasury and against Social Security
13. Against the rights of foreign citizens - Unauthorized urbanization, construction or building



14. Against natural resources and the environment - Relating to ionizing radiation
15. Risks caused by explosives and other agents
16. public health ( drug trafficking ); smuggling
17. Counterfeiting of currency
18. Counterfeiting credit and debit cards and traveler's checks
19. Bribery
20. Influence peddling
21. Hate crimes and glorification
22. Financing of terrorism
23. genetic manipulation
24. Price alteration in public tenders and auctions
25. Refusal to carry out inspections
26. Crimes against employees' rights
27. Criminal association
28. Criminal organizations and groups and terrorist organizations and groups
29. Animal abuse crimes
30. Crimes against discrimination of any kind and against sexual freedom, including any type of harassment and violence of any kind.

Cox has established and applies compliance programs for the effective management of criminal risks that could potentially arise from its activities. Management is based on the identification of risks; their prevention, and the control and communication of the results thereof, based on sufficient information to know the type, nature and entity of the illicit acts that could be committed within the scope of the development of the company's commercial activities. Its employees, directors and managers, as well as third parties related to commercial or contractual matters, have the duty to report - through the relevant channels made available to them - any action or omission that could be interpreted as constituting a crime.



Annex 1 of this Policy details the risky conduct that, if carried out by the company's employees within their area of activity, could result in criminal liability for the company, without prejudice to the personal liability of the person who actually committed it; all of this in relation to the above list of crimes.

## 8. Obligation to report potentially contrary conduct

The Whistleblower Channel is a written procedure for sending , among others, complaints or concerns regarding all types of conduct that are presumed to be illegal committed by an employee, whether for contravening a legal norm or a norm voluntarily accepted by the company. as well as breaches of the Cox Code of Conduct .

The company strongly recommends that employees and third parties report any suspicions of illicit or potentially illicit conduct in good faith through this channel. In accordance with the Code of Conduct, it is the obligation of all employees to ensure proper legality in the company and therefore any improper conduct must be reported.

The company guarantees that no type of repressive, discriminatory or express or implicit measure will be adopted against any bona fide whistleblower. Good faith is presumed.

It is the only officially recognized reporting instrument, as it is traceable, documentable and unalterable, with the purpose of serving to:

- a. The reception, custody and treatment of complaints received by the Company
- b. The sending by Company employees , confidentially and anonymously if they so wish, of information in good faith about illegal conduct allegedly committed by employees.

All complaints must be submitted in writing in Spanish or English if possible, and must be sent via the email address provided for this purpose (canal\_denuncias@grupocox.com) or in a sealed envelope to the Director of Compliance (Corporate Compliance Officer, "CCO") of Cox and/or the Director of Internal Audit.

### **Postal address:**

### **Chief Compliance Officer**

Miguel Angel Jimenez-Velasco Mazario



### Palmas Altas Campus

C/ Solar Energy 1 - Building D - 3rd Floor

41014 Seville (Spain)

Phone: +34 954 93 71 11

[majimenez@grupocox.com](mailto:majimenez@grupocox.com)

[cumplimiento@grupocox.com](mailto:cumplimiento@grupocox.com)

All communications, whether received through internal or external channels, will be subject to a preliminary investigation by Cox's Internal Audit Department in coordination with the Director of Compliance. This investigation results in the Complaint Investigation Report, which reports the conclusions reached in accordance with the nature of the reported facts and, where appropriate, the proposed sanction for submission to the Audit Committee .

Additionally, a list or document of recommendations will be drawn up to improve the internal controls that have been identified as deficient following the complaint.

The investigation closes with the final report and, where appropriate, the sanction imposed.

## 9. Commitment to continuous improvement and periodic review

The Chief Compliance Officer (CCO) is responsible for continuously monitoring and supervising the provisions of this Policy . At least one audit will be carried out annually and on a rotating basis among the different points identified as having the highest risk of professional malpractice, according to the country risk indicator included in the Cox risk map or in those places where a regulatory breach is suspected. The Compliance Officer will annually evaluate the compliance and effectiveness of the PPP and will report to the Appointments and Remuneration Committee and the Board of Directors.

these audits which must include the work carried out as well as the results of this work, which will be presented in detail at the next or subsequent Board of Directors meeting that is convened after the audit activity has been carried out.

The tasks of evaluation, control and supervision will be carried out following the procedure established in the Criminal Compliance System (Mandatory Standard for Criminal Compliance and Criminal Prevention). The Internal Audit Department will review the adequacy and effectiveness of the internal control



measures related to compliance with criminal regulations, evaluating compliance and the effectiveness of the PPP.

## **10. Consequences of non-compliance; violations and sanctions**

The employee commits an offence when he negligently or intentionally fails to fulfil his obligations, both those relating to employment, which include the lawful professional development of his activity, and the business's trust in his correct performance.

The disciplinary regime will depend on the local labour regulations applicable to the employee in question, the collective agreement, if any, and the Employees' Statute.

The assessment of the faults and the corresponding sanctions imposed by the company will always be subject to review before the competent jurisdiction.

As a general rule, committing a criminal offence is a very serious conduct, which may be punished with justified dismissal. The sanction depends on the type of offence committed and the applicable local labour regulations. As a guideline, the following is established:

Minor offences: Sanctions may include warnings and suspensions of employment and pay for up to 7 days .

For serious violations: This may lead to suspension of employment and pay for up to 20 days and/or dismissal.

For very serious offences: These may include disqualification from promotion and suspension of employment and salary for up to 6 months and dismissal.

In no case may sanctions be imposed that involve a fine or that reduce the rest days or vacations to which the employee is entitled.

The employee may not be sanctioned twice for the same fault, but may be sanctioned as many times as there are faults committed.

The Compliance Director, in the performance of his duties, in coordination with Internal Audit , upon detecting a breach of any of the standards referred to in this Policy, as well as any other standard whose failure to comply



If failure to observe this policy could result in liability for the employee and/or the company, the appropriate investigation file will be initiated for analysis and conclusions, and if appropriate, a proposed sanction.

public authorities are properly informed when said infringement constitutes an offence or crime classified as such in any of the legal systems. whose legal observance is necessary due to the activity that the company carries out in them.

Cox will facilitate its maximum cooperation in the actions and investigations carried out by the Judicial Authorities, the inspection authorized for this purpose, the State Security Forces and Corps or the relevant public body , relating to possible commissions of criminal acts for the benefit of the company, without prejudice to the rights that assist its defense.

In the event that the unlawful act is committed by supplier companies, collaborators or those that provide any type of services to Cox , the commercial relationship may be terminated within the framework provided for in current legislation.

## **11. Availability of the PPP for employees and third parties. Obligation to receive, understand and accept it. Training.**

Compliance training for employees and managers is the basis for their correct behaviour, and general training and information actions will therefore be established in order to maintain a culture of compliance in them that is aligned with the principles that underpin the criminal prevention system. Likewise, specific training actions will be addressed that are necessary in relation to specific regulatory aspects for certain jobs.

This PPP must be brought to the attention of all employees by publishing it on the company's intranet and its subsidiaries, as well as to third parties and interested parties by publishing it on the Cox website and its subsidiaries.

Employees, managers and senior management must expressly state their knowledge and acceptance of this Policy, as well as their commitment to annual renewal.


## **12. Approval, validity, interpretation**

This document enters into force upon approval by the Board of Directors and will remain in force until updated, revised or repealed. The current version,



revised in September, 29<sup>th</sup> 2024, is the current one, approved by the Board on November, 21<sup>st</sup> 2024..

This policy must be kept up to date and may be reviewed annually, and on an extraordinary basis, whenever there are changes in the strategic objectives or applicable legislation, with the Compliance Director submitting a proposal for modification to the Appointments and Remuneration Committee, and from there to the Board of Directors.

Cox ABG Group, SA		
COX Group		
Policy	• Crime Prevention and Compliance Policy	
Responsible	• Board of Directors	
Area	• Corporate – Regulatory Compliance	
Version	Date / Approval	Changes
1	September 29, 2024 / Nov 21, 2024	majv





## Annex A: Guide to prohibited criminal conduct

This catalogue of prohibited conduct does not exhaust all the conduct that must be avoided, and is therefore merely indicative. This catalogue serves as a measure or reference to avoid other conduct not listed in it. Notwithstanding the above, personnel must avoid any type of conduct, whether action or omission, that in accordance with the applicable legislation of the different jurisdictions in which the Group operates, is considered to be unlawful, whether or not classified as crimes.

In the event of detecting the commission of any of the prohibited conducts included in the catalogue or any conduct not listed therein, but of which there could be doubt or suspicion that there is a risk of criminal imputation for the person carrying it out or for the Group, personnel must report them in accordance with the provisions of the reporting channel included in this rule.

1. Conduct against moral integrity and related to fundamental rights and public freedoms guaranteed by the Constitution.

- a. Comments, jokes, statements or threats containing aggressive, insulting or humiliating content.
- b. Degrading comments related to dress, sexual orientation, race, culture or religion.
- c. Using abusive, threatening or rude language.
- d. Verbal or physical conduct that negatively impacts another's work or creates a hostile or intimidating work environment.
- e. Repeatedly assigning a subordinate objectives or projects with impossible deadlines and tasks that are manifestly impossible to complete in the time provided.
- f. Repeatedly and seriously defaming or dishonoring colleagues, subordinates or bosses (spreading malicious, insulting or slanderous rumors that undermine their reputation, image or professionalism).
- g. Repeatedly withholding information that is crucial to a subordinate's, colleague's or boss's performance of his or her work or manipulating it to mislead him or her and then accusing him or her of professional incompetence or ineptitude.
- h. Repeatedly blocking the development or professional career of a subordinate, colleague or boss, limiting, delaying or seriously hindering their internal promotion or professional development without just cause.



- i. Preventing a subordinate from making any decision or taking personal initiative within the framework of his or her job responsibilities and functions.

## 2. Conduct related to the discovery and disclosure of secrets

- a. Seizing or searching papers, letters, emails or any other documents or personal effects such as diaries, mobile phones, laptops, notebooks, bags, keys, or any other work instrument or support.
- b. Intercepting or intervening in any way in telecommunications (telephones, emails, letters, reports, notes, laptops, or any other work instrument or support).
- c. Use mechanisms or devices to listen to, transmit, record or reproduce the sound, image, or any other communication signal of third parties, in order to discover information about them.
- d. Unauthorized access to data or computer programs contained in a computer system or part thereof .
- e. To seize, use, change or modify confidential data of the employee or his/her family members registered in the Company's databases.
- f. Disclose or transfer to third parties personal or family data of the Company's staff to which access is had or which are discovered in any way.
- g. Failure to comply with the Company's confidentiality and data protection policies.
- h. It will not be understood that there has been an illegitimate interference , nor therefore that there is prohibited conduct, when this has taken place by the Group in the exercise of its power of control and supervision, as established in the internal procedures of the company, subject to the legal requirements in force, or in compliance with a legal mandate or a judicial or administrative requirement.

## 3. Conduct related to possible fraud and/or scams

- a. To allocate money or goods and/or allow them to be used for a purpose other than that for which they were intended.
- b. public offer with third parties, knowing the impossibility of fulfilling the obligations assumed.
- c. Falsifying any data or documentation in order to obtain the signing of a contract or agreement, as well as obtaining any type of good.



- d. Deceiving or lying about the conditions of the provision of a service or the execution of an activity.
- e. Using any means of deception or abusing previous lawful relationships with the Company or third parties, thereby obtaining any financial benefit and affecting the assets of the Company or third parties.
- f. Making acquisitions or dispositions, or contracting, in general, without being authorized to do so or without having obtained the corresponding authorizations.
- g. The Company's services to clients must always be provided in a manner appropriate to their characteristics and needs. Clients must therefore be informed impartially and accurately about the services provided, explaining everything that is necessary.
- h. Any simulated contract is prohibited, both in absolute terms, where the parties agree to simulate a contract and, in reality, want to simulate a different one.
- i. Without sufficient legal power, the disposal of the company's assets, that is, the alienation and encumbrance of those assets, is prohibited.

#### 4. Conduct associated with possible punishable insolvency, including frustration of execution

- a. Sell, impose charges, conceal, dispose of, transfer or donate assets of any kind, furniture (vehicles, shares, etc.) or real estate (premises, buildings, etc.), or rights, including credit rights, belonging to the Company, even temporarily, without being authorized to do so or without having obtained the corresponding authorizations, or if, having such powers, resources of the Company or third parties are used for purposes other than those authorized.
- b. Delay, prevent or hinder the effectiveness of an embargo or of a judicial, extrajudicial or administrative enforcement or enforcement procedure (initiated or foreseeable initiation) on an asset (movable or immovable) of the Company.
- c. Falsifying or altering accounting, books, or any other similar instrument or document for the purpose of fraudulently obtaining a declaration of bankruptcy.
- d. Disposing of the Company's assets, incurring or generating obligations against the Company's interests and in favor of a creditor, in the event of a difficult financial situation for the Company.



- e. Favoring one creditor to the detriment of another, resulting from previous relationships with the latter.
- f. Reach any type of agreement with a debtor so that they pay us preferentially or to the detriment of another preferred creditor.
- g. Using the documentary fund in any manner prohibited by a final court ruling.

#### 5. Conduct related to possible price changes in public tenders or auctions

- a. Offering any advantage or benefit (financial or of any other kind) to companies, managers, employees or their families who participate in a competition or auction in order to get them to leave the company.
- b. Threatening, engaging in aggressive or violent behavior against other bidders, their employees, managers, employees or family members who participate in a public tender or auction in order to get them to leave.
- c. Reaching agreements, developing policies, carrying out actions or any other cooperative, complicit or inducing conduct to alter the price of an auction or public tender.
- d. Falsifying any data or documentation and/or presenting false documentation in bids in order to be awarded a contract in a public tender or auction.
- e. Abandoning an auction once the contract has been awarded without just cause and failing to comply with the conditions permitted for this purpose in the tender specifications for the public tender and/or auction.
- f. Failure to comply with the conditions of a competition or auction that entails an implicit abandonment, violating the assumptions permitted for these purposes in the specifications corresponding to the competition and/or public auction.

#### 6. Conduct related to causing damage

- to. Damaging, rendering useless, destroying or deteriorating another's property or assets in the exercise of any activity by a third party, by any director, employee or third party contractually linked to the Company.

#### 7. Conduct related to computer damage

- a. Putting at risk the security and stability of computer equipment, systems or the information contained therein.



- b. Remaining within a program or computer system against the will of the person who has the right to exclude it, destroying the security measures established to protect such access.
- c. Disable, frustrate or circumvent any security measure deployed to safeguard the Technological Means or the information of the Company or a third party.
- d. Alter, destroy, manipulate, erase or block computer programs or systems of the Company or a third party.
- e. Putting at risk the security and stability of computer equipment, systems or the information contained therein.
- f. Remaining within a program or computer system against the will of the person who has the right to exclude it, destroying the security measures established to protect such access.
- g. Disable, frustrate or circumvent any security measure deployed to safeguard the technological means or information of the Company or a third party.

#### 8. Conduct related to damage caused by gross negligence

- a. Perform professional activities ignoring any regulations that may be applicable in the execution of the assigned work.

#### 9. Conduct related to industrial or intellectual property

- a. Reproduce, plagiarize, distribute, publicly communicate or in any other way economically exploit, in whole or in part, a literary, artistic or scientific work or performance, or its transformation, interpretation or artistic performance fixed in any type of support or communicated through any means, without the authorization of the holders of the corresponding intellectual property rights or their assignees, with the aim of obtaining a direct or indirect economic benefit and to the detriment of a third party.
- b. Actively and non-neutrally facilitate, and without limiting itself to merely technical treatment, with the aim of obtaining a direct or indirect economic benefit, and to the detriment of third parties, access to or location on the Internet of works or services that are the subject of intellectual property without the authorization of the owners of the corresponding rights or their assignees, in particular by offering ordered and classified lists of links to the works and content referred to above, even if said links had been initially provided by the recipients of their services.



- c. Intentionally exporting or storing copies of the works, productions or performances referred to in the two previous sections, including digital copies thereof, without the aforementioned authorization, when they are intended to be reproduced, distributed or publicly communicated.
  
- d. Intentionally importing these products without such authorization, when they are intended to be reproduced, distributed or publicly communicated, whether they have a lawful or unlawful origin in their country of origin; however, the importation of the aforementioned products from a State belonging to the European Union may be carried out when they have been acquired directly from the owner of the rights in said State, or with his consent.
  
- e. Remove or modify, without authorization from the holders of intellectual property rights or their assignees, the effective technological measures incorporated by them for the purpose of protecting their intellectual property rights.
  
- f. Circumventing or facilitating the circumvention of effective technological measures in place to prevent this, with the aim of facilitating third parties' access to a copy of a literary, artistic or scientific work, or to its transformation, interpretation or artistic performance, fixed in any type of medium or communicated through any means, and without the authorization of the holders of the intellectual property rights or their assignees, with the aim of obtaining a direct or indirect economic benefit.
  
- g. To manufacture, import, put into circulation or possess for commercial purposes any means primarily designed, produced, adapted or made to facilitate the unauthorized removal or neutralization of any technical device that has been used to protect computer programs or any other work, interpretation or performance.
  
- h. To manufacture, import, possess, use, offer or introduce into commerce, use or offer to use a process covered by a patent, an industrial or artistic model or drawing (in particular, unauthorized typefaces) or design or topography of a semiconductor product, or to possess, offer, introduce into commerce, or use the product directly obtained by the patented process, for industrial or commercial purposes, without the consent of the owner of a patent, utility model, industrial or artistic model or drawing or topography of a semiconductor product, and with knowledge of its registration, whether in one's own favor or that of a third party.
  
- i. Carry out, for industrial or commercial purposes, without the consent of the holder of an industrial property right registered in accordance with trademark legislation and with knowledge of the registration, the following actions:



- a) manufacture, produce or import products that incorporate a distinctive sign that is identical or confusingly similar to that one.
- b) offer, distribute, or wholesale products that incorporate a distinctive sign that is identical or confusing with that one, or store them for that purpose, when it concerns the same or similar products, services or activities for which the industrial property right is registered.
- j. For industrial or commercial purposes, without the consent of the holder of an industrial property right registered under trademark legislation and with knowledge of the registration, offer, distribute or retail, or provide services or develop activities, which incorporate a distinctive sign identical or confusing with that, when it concerns the same or similar products, services or activities for which the industrial property right is registered.
- k. Reproduce or imitate a distinctive sign that is identical or confusing with that one for use in the commission of the conduct sanctioned in the two previous sections.
- l. To discover a trade secret, to seize by any means data, written or electronic documents, computer media or other objects that refer to it, or to intercept telecommunications or use technical devices for listening, transmitting, recording or reproducing sound or images, or any other communication signal.
- m. Disseminate, reveal or transfer to third parties the secrets discovered with knowledge of their illicit origin, and without having taken part in their discovery, carry out any of the conduct described above.
- n. To remove raw materials or essential products from the market with the intention of creating a shortage in a sector of the market, forcing a change in prices, or seriously harming consumers.
- o. Making false claims or stating uncertain characteristics about products or services in offers or advertising, in such a way that they may cause serious and manifest harm to consumers.
- p. Using violence, threats or deception, attempting to alter the prices that would result from the free competition of products, merchandise, securities or financial instruments, services or any other movable or immovable property that is the object of the contract.
- q. Spreading news or rumors about people or companies that knowingly offer totally or partially false economic data in order to alter or preserve the quoted price of a security or financial instrument.
- r. Using privileged information, carrying out transactions or giving operation orders that may provide misleading indications about the supply, demand or price of securities or financial instruments, or ensuring, using the



same information, by oneself or in concert with others, a dominant position in the market for said securities or instruments with the aim of setting their prices at abnormal or artificial levels.

s. Directly or through an intermediary, use or provide any information relevant to the quotation of any type of securities or traded instruments in any organised, official or recognised market, to which reserved access has been granted in the course of exercising professional activity.

t. Altering or duplicating the identification number of telecommunications equipment, or marketing equipment that has been fraudulently altered.

u. Without the consent of the service provider, providing intelligible access to a radio or television broadcasting service, to interactive services provided remotely by electronic means, or providing conditional access thereto, considered as an independent service, by: 1. The manufacture, import, distribution, making available by electronic means, sale, rental, or possession of any equipment or computer program, not authorized in another Member State of the European Union, designed or adapted to make such access possible. 2. The installation, maintenance or replacement of the equipment or computer programs mentioned in paragraph 1 or providing third parties with the access described in the previous section, or by means of a public, commercial or non-commercial communication, providing information to a plurality of persons on how to obtain unauthorized access to a service or the use of a device or program, of those expressed in that same section, inciting them to achieve them.

v. Using equipment or software that allows unauthorized access to conditional access services or telecommunications equipment.

w. Copying software (programs, operating systems, etc.), downloading or downloading files from the Internet without the corresponding authorization or license.

x. Register as your own any type of industrial or intellectual property obtained in the performance of the functions entrusted to you by the Company or by using your material, economic and/or personal resources.

#### 10. Market and consumer related behaviors

a. Obtaining data, documents or computer media from third parties that contain business secrets with the intention of revealing them.

b. Disseminate, reveal or transfer a business secret that is known due to the activity carried out and which is subject to a duty of confidentiality.





- c. Carry out acts of misleading advertising of the Company's services, activities or products.
- d. Offering the Company's products or services with false claims or uncertain characteristics.
- e. Falsifying the quantity or quantities of the products or services offered by the Company.
- f. Using privileged information for personal benefit that is accessed during the activity carried out.
- g. Obtaining confidential or privileged information without being duly authorized.
- h. Failure to comply with the Company's policies and obligations regarding conflicts of interest and confidentiality.
- i. Conduct securities transactions based on material inside information or provide such information to third parties.
- j. Spreading false news or rumors about the Company or its competitors.

#### 11. Conduct related to business corruption and bribery

- a. Promising, offering or granting, directly or through intermediaries, any advantage or benefit (economic or of any other kind) to companies or their administrators, managers, employees or their families, in order to be or have been favored in the acquisition or sale of merchandise or in the contracting of any service or in commercial relations.
- b. Failure to comply with the obligations imposed by the Company in the acquisition or sale of goods or in the contracting of any service or in commercial relations.
- c. Accepting or requesting, directly or through third parties, any kind of benefit or advantage from the sales representatives, administrators, directors or employees of an entity or company (or for their family members) in order to be or have been favored over third parties in the acquisition or sale of merchandise or in the contracting of any service.
- d. Offering or requesting, directly or through third parties, hidden commissions to/from sales representatives, managers, employees or administrators to suppliers with whom you intend to contract.
- e. Corrupting or attempting to corrupt, either personally or through an intermediary, by offering, promising or granting any undue benefit or advantage, whether monetary or otherwise, to a public authority or official



for their benefit or that of a third party, or responding to their requests in this regard, in order for them to act or refrain from acting in relation to the exercise of public functions in order to obtain or retain a contract, business or any other competitive advantage in the conduct of international economic activities.

f. It is expressly prohibited to offer or request benefits, commissions or advantages within the framework of a contractual or professional relationship.

g. It is expressly prohibited to give or receive bribes or gifts whose value is not moderate considering the special circumstances of the case and without authorization from the person in charge of the area, or those in which there is an intention to put the employee in an immediate or future commitment, or which may affect business decisions that the person receiving them must make.

## 12. Conduct linked to possible corporate crimes

a. Falsifying in any way the annual accounts and/or other accounting or financial documents of the Company.

b. Using, validating or recording false accounting records.

c. Abusing the majority position on the Board of Directors to impose harmful agreements for one's own benefit or that of a third party.

d. Denial or impediment of rights to members.

e. Obstruct any type of inspection activity carried out within the Company by the corresponding public bodies.

f. Disposing of the Company's assets without authorization.

g. Abusing in any way the functions of the position held in the Company, to the detriment of its sole shareholder or its creditors.

h. Incurring obligations on behalf of the Company, exceeding its functions and causing harm to it or its sole partner or its creditors.

i. Carrying out acts of disloyalty through the development of parallel activities, identical or similar to those carried out in the Company, without having obtained, where appropriate, the corresponding authorization from the governing bodies of the Company.

## 13. Conduct related to money laundering



- a. Carry out operations in which the client or supplier is not identified.
- b. Business relationships will not be established with persons or entities that do not provide adequate information in accordance with current legislation.
- c. Special attention will be paid to cash payments that are unusual given the nature of the transaction, those made by bearer's checks or those made in currencies other than the one previously agreed upon.
- d. Participating in operations or transactions aimed at acquiring, possessing, using, converting, or transferring assets derived from the commission of a crime or to conceal or cover up such origin.
- e. Participate in operations or transactions intended to conceal or cover up the true nature, origin, location, destination, movement or rights over assets derived from a crime or ownership thereof .
- f. Accepting payments that do not comply with internally established procedures for this purpose.
- g. Monitoring complex payment patterns. Special attention to extraordinary payments not provided for in the corresponding agreements or contracts.
- h. Special attention should be paid to payments made by third parties not mentioned in the corresponding contracts, as well as those made to accounts that are not usual in relations with a particular entity, company or person.
- i. Using, validating or recording false documentary evidence to cover up expenses or acquisitions.
- j. Accepting payments or transfers in which there is no record of the origin of the funds.
- k. In general, be suspicious of unusual transfers from or to other countries not related to the transaction, as well as payments made to people, companies, entities, accounts opened in tax havens and those payments made to entities in which it is not possible to identify the partner, owner or ultimate beneficiary.

#### 14. Conduct related to illicit acts related to the Public Treasury and the Social Security (government entities)

- a. Failure to pay or withhold the corresponding amounts or quantities that are due in compliance with the tax regulations applicable to COX.



- b. Obtaining tax benefits or undue refunds.
- c. Failure to pay the required Social Security contributions.
- d. Improperly obtaining refunds from Social Security.
- e. Unduly enjoying Social Security deductions.
- f. Falsifying the conditions required to obtain subsidies, tax breaks or aid from public administrations.
- g. Concealing information that could prevent the granting of a subsidy, tax relief or public aid.
- h. Obtaining Social Security benefits for one's own benefit or that of a third party, through error or misrepresentation of facts or through the conscious concealment of facts about which one had a duty to inform, thereby causing harm to the Public Administration .
- i. Using, validating or recording false accounting records.
- j. Issuance of any pro forma invoice that does not justify the provision of any service.
- k. Issuing invoices for amounts greater than the service actually paid for.
- l. Failure to comply with the obligation to maintain accounting, books or tax records or the regulations applicable to these purposes.
- m. Keeping different accounting records for the same activity or financial year.
- n. Not recording in accounting or commercial books any business, acts, operations or any other economic transaction.
- o. Obstructing inspection activities.
- p. Failure to ensure that contractors are up to date with their payments to Social Security and the Tax Agency.
- q. Skipping the Legal Advice filter in contracts when it is regulated as such.

#### 15. Conduct related to the violation of employees' rights



- a. Deceiving or abusing an employee's situation to impose working conditions that harm, suppress or restrict the rights recognized to them in current regulations or in current labor agreements.
- b. Giving simultaneous employment to a plurality of employees without notifying their registration in the Social Security system or without having obtained the corresponding work permit.
- c. Maintaining harmful working conditions for employees when they have joined COX in the event of a business transfer.
- d. Illegally transferring employees.
- e. Offering false or misleading working conditions to a person in order to induce him or her to leave his or her job.
- f. Simulating a contract or placement in such a way as to encourage a person's emigration to another country.
- g. Carrying out work by personnel who do not have the necessary training or knowledge.
- h. Seriously discriminate against a person in employment due to their sex, ideology, religion, beliefs, ethnicity, race, nationality, sexual orientation, family situation, illness, disability, position as a union or employee representative, relationship with any other employee of the Company or for using or not using one of the official languages in Spain.
- i. Prevent or limit, by any means, the exercise of the right to strike or freedom of association.
- j. Coercing or pressuring employees to start or continue a strike.
- k. Carrying out work without the required and necessary safety elements for the prevention of occupational risks and safety and health at work.
- l. Performing a job without the supervision or supervision of the person responsible for its safety .
- m. Failure to provide the necessary means for employees to carry out their work with appropriate safety and hygiene measures.
- n. Failure to use the safety and hygiene measures provided.
- o. Failure to comply with health and safety supervision obligations in business activities.



- p. Disobeying any order given by the corresponding administrative authority, which seriously endangers the health, life or physical safety of employees.
- q. Not requiring contractors/contract awardees to provide mandatory documentation in accordance with applicable regulations on safety, health and hygiene at work.
- r. Not requiring contracting entities/awardees of contracts to comply with applicable regulations regarding safety, health and hygiene at work.
- s. Failure to monitor compliance by subcontracted entities with occupational risk prevention regulations.
- t. Failure to comply with internal procedures regarding health, safety and hygiene at work.
- u. Obstruct any type of inspection activity.
- v. Unwelcome sexual advances, requests for sexual favors, and any other inappropriate verbal or physical behavior of a sexual nature, or the display of sexually suggestive objects or images, are unacceptable.

16. Conduct related to natural resources and the environment, land use planning and urban development

- a. To cause or carry out, directly or indirectly and without being duly authorized, emissions, discharges, radiation, extractions or excavations in the atmosphere, soil, subsoil, land, underground or sea waters, including the high seas and transboundary spaces, causing harm to the balance of natural systems or to people.
- b. To cause or carry out, directly or indirectly and without duly authorized, landfills, noise, vibrations, injections or deposits in the atmosphere, soil, subsoil, land, underground or sea waters, including the high seas and transboundary spaces, causing harm to the balance of natural systems or to people.
- c. Carrying out clandestine activities or without having obtained the corresponding authorization or license to begin and carry out the activity.
- d. Falsifying or concealing environmental information.
- e. Establishing deposits or landfills for toxic or hazardous solid or liquid waste without being duly authorized.



- f. Collect, transport, recover, eliminate or use waste, seriously endangering people, animals or plants, air quality, soil or water.
- g. In any way omitting the duties of monitoring internal procedures regarding environmental prevention and safety.
- h. Obstruct any type of inspection activity.
- i. Carrying out unauthorized urban development, construction or building works on land intended for roads, green areas, public domain assets or places that have legally or administratively recognized landscape, ecological, artistic, historical or cultural value, or for the same reasons have been considered to require special protection.
- j. Carrying out unauthorized urbanization, construction or building works on non-urbanizable land.

17. Conduct associated with fires caused by gross negligence

- a. Abandon flammable material in the vicinity of forests or plants.
- b. Failure to comply with workplace safety regulations for fire prevention, as well as any other safety regulations and prohibitions required in the performance of their duties.

18. Conduct related to possible falsehoods

- a. Altering, pretending or attributing the intervention of third parties or statements made by them in documents, reports or certifications.
- b. Falsifying or altering data in invoices, receipts, official books, contracts or any document of the entity that affects third parties.
- c. Using false or altered certifications, invoices, receipts.
- d. Simulate or prepare, in whole or in part, a contract, invoice or any type of document.
- e. Issuing false certificates even if they are of little importance.
- f. Counterfeiting credit cards, debit cards and checks of any kind (food, fuel, travel, etc.).

19. Conduct related to road safety

- a. Driving company vehicles (own or rented) under the influence of alcohol or any toxic, psychotropic or narcotic substance.



- b. Driving company vehicles (own or rented) at a speed greater than that permitted on each section of road, highway or motorway.
- c. Driving company vehicles (own or rented) in a reckless manner, manifestly and seriously endangering the safety of pedestrians and drivers.
- d. Driving company vehicles (own or rented) having lost the validity of the driving license due to loss of points or due to a judicial or administrative decision.
- e. Refusing to submit to legally determined controls to verify blood alcohol levels and the presence of toxic drugs, narcotics and psychotropic substances carried out by the State Security Forces and Corps.

#### 20. Conduct related to Public Administration (government entities)

- a. Offer, promise or grant to authorities and/or public officials any type of benefit or advantage, of any kind or nature, provided that it does not exceed normal, social or courtesy uses, for the purposes of:
  - That the authority and/or public official acts or fails to act in relation to the exercise of his or her public functions, including the performance of an act contrary to the duties inherent to his or her position.
  - Obtain or retain any type of legal business.
  - Obtaining or retaining a benefit, of any type or nature, in the performance of economic activities.

This prohibition applies to national and foreign authorities and public officials, members of the European Union, member countries of the European Union and/ or international organisations, or when the offer, promise or concession is made to their relatives and/or close associates.

- b. Respond to requests from authorities and/or public officials for any type of benefit or advantage, of any kind or nature, for the purposes of:
  - That the authority and/or public official acts or fails to act in relation to the exercise of his or her public functions, including the performance of an act contrary to the duties inherent to his or her position.
  - Obtain or retain any type of legal business.
  - Obtaining or retaining a benefit, of any type or nature, in the performance of economic activities.

This prohibition applies to national and foreign authorities and public officials, those belonging to the European Union, member countries of the European Union and/ or organisations, or when responding to such requests from their relatives and/or close associates.





- c. To influence a public official or authority by taking advantage of one's personal relationship with him or her, in order to obtain a beneficial resolution.
- d. Acting as an intermediary for a third party, due to a personal relationship with a public official, to obtain preferential treatment for that third party from the public official with whom the personal relationship exists.
- e. To remove or allow the removal of public money held by reason of one's position or function.
- f. To allocate or allow to be allocated for uses other than public functions the money or effects of a public nature that are under his/her charge by reason of his/her functions.
- g. To give or allow to give a private purpose to movable or immovable property belonging to an Administration (state, autonomous or local) or Organizations dependent on these.
- h. Falsifying accounting records, documents that should reflect the financial situation or the information contained therein in a manner suitable to cause harm to a public entity.
- i. Intervene in any of the acts of the public contracting modalities or in the liquidation of public effects or assets by colluding with interested parties or using any other artifice to defraud any public entity.
- j. Taking advantage of one's position to force or facilitate any form of participation, direct or indirect, in any type of contract, matter, operation or activity.
- k. Carry out, either personally or through an intermediary, outside of the cases permitted by Laws or Regulations, a permanent or accidental professional or advisory activity, under the dependency or at the service of private entities or individuals, in matters in which he/she must intervene or has intervened by reason of his/her position, or in those that are processed, reported on or resolved in the office or management center to which he/she was assigned or on which he/she depends.
- l. Making use of a secret known by reason of one's office or position, or of privileged information, with the intention of obtaining a financial benefit for oneself or another.
- m. Sexually soliciting a third party, any conduct with such content being sufficient, without the need for its actual execution; when the third party has



claims pending resolution by the public official or authority about which he must issue a report or raise a query to his superior.

#### 21. Conduct related to smuggling

to. Cooperate, in any way, by taking advantage of the transport of goods, especially cross-border transport, to facilitate or encourage the illegal or clandestine introduction of any type of cargo, merchandise and/or products.

#### 22. Conduct related to drug trafficking.

- a. All behaviors and actions carried out in the course of the company's activities that are aimed at transporting, delivering or carrying out any conduct that contributes to the trafficking of psychotropic substances are prohibited .
- b. Possession and consumption of psychotropic substances is absolutely prohibited in the company's facilities and vehicles.

#### 23. Behaviors related to animal abuse.

- a. Causing an injury to a domesticated, tamed, domesticated animal or one that lives temporarily or permanently under human control that requires veterinary treatment (or not) to restore its health, outside of legally regulated activities and by any means and procedure, including sexual acts.
- b. Causing the death of a domestic, tamed, domesticated animal or one that lives temporarily or permanently under human control.
- c. Abandoning a vertebrate animal that is under your responsibility, in conditions in which its life or integrity could be endangered.

#### 24. Conduct related to harassment (crimes against freedom).

- a. Harassing a person, especially in a particularly vulnerable situation, by carrying out - in an insistent and repeated manner, without having any legitimate authorization to carry out the acts in question or altering the normal development of the daily life of the harassed person - any actions such as:
  - To monitor, stalk, or seek physical proximity to another person.
  - Establish or attempt to establish contact with her by any means of communication or through third parties.
  - By using your personal data improperly, purchasing products or merchandise, or contracting services, or having third parties contact you.
  - Attacking their freedom or their assets, or the freedom or assets of another person close to them.



- Using another person's image, without their consent, to make advertisements or open fake profiles on social networks, contact pages or any means of public dissemination, causing them to experience harassment, intimidation or humiliation.
- b.** Harassment through verbal, non-verbal or physical behaviour of a sexual nature and unwelcome by the person(s) receiving it, which has the purpose or produces the effect of violating the dignity of a person, in particular when an intimidating, degrading or offensive environment is created, such as:
- Deliberate, unsolicited and unnecessary physical contact such as touching, rubbing, patting or pinching.
  - Cornering or deliberately seeking to be alone with the person unnecessarily.
  - Intentionally or accidentally touching the sexual organs.
  - Suggestive and compromising comments and observations about a person's appearance or looks.
  - Looks or gestures of a sexual nature that make the victim uncomfortable and/or disturbed.
  - Sexual jokes directed directly at a person.
  - Offensive sexual jokes and comments about the employee's physical appearance or sexual orientation.
  - Questions, descriptions or comments about fantasies, preferences and sexual skills/abilities.
  - Derogatory or obscene ways of addressing people.
  - Spreading rumors about people's sex lives.
  - Communications (phone calls, Use of images, graphics, cartoons, photographs or drawings containing sexually explicit or suggestive content.
  - Obscene gestures, whistling or glances shameless .
  - Offensive letters, notes or emails containing sexual content.
  - Repeated invitations to begin a sexual relationship despite rejection.
  - To provoke having an unwanted sexual relationship or practice.
- c.** Sexual harassment through blackmail (quid pro quo sexual harassment), when the harasser occupies a higher hierarchical position or when his or her decisions may have effects on the employment and/or working conditions of the person being harassed:
- Offer or suggestion of receiving some type of reward for submitting to certain sexual demands.
  - Offer or suggestion of receiving some type of retaliation if you do not agree to cooperate with certain sexual requirements



- d.** Environmental sexual harassment through behaviour or conduct that creates an intimidating, degrading or offensive environment for the person(s) who suffers it; offensive or humiliating jokes, pranks or comments that create an intimidating or degrading environment for the victim(s); showing sexual material that is humiliating or offensive; deliberate, unsolicited and unnecessary physical contact such as touching, rubbing, patting or pinching alone or in the presence of other people who normalise it; lascivious glances or gestures that make the person(s) uncomfortable; exaggerated or inappropriate attention or kindness that manifest a sexual intention that is not desired to be reciprocated.
  
  - e.** Stalking (and cyberstalking ): repeated stalking and harassment directed towards someone to make sexual demands or offers, through obsessive pursuit, both physically and through digital platforms (calls, messages, fake profiles on social networks to establish contact...) of the victim(s).
  
  - f.** Molka : recording of intimate and non-consensual images of people who, due to the place or conditions in which they are produced, are unaware and/or confident that they are not being recorded, and uploading these images to the network, also without their consent.
-