

## **INDEX**

- 1. PURPOSE OF THE CRIMINAL COMPLIANCE POLICY**
- 2. SCOPE OF APPLICATION**
- 3. APPLICABLE LEGAL FRAMEWORK**
- 4. SCOPE, DISSEMINATION AND AWARENESS**
- 5. CONTENTS**
  - 5.1 SCOPE**
  - 5.2 PRINCIPLES**
  - 5.3 ELEMENTS OF THE CRIMINAL COMPLIANCE MANAGEMENT SYSTEM**
    - 5.3.1. Leadership
    - 5.3.2. Material resources of the system
    - 5.3.3. System objectives and objective indicators
    - 5.3.4. Human resources: training and disciplinary regime
    - 5.3.5. Summary
- 6. CORPORATE GOVERNANCE**
  - 6.1. General Meeting of Partners
  - 6.2. Board of Directors
  - 6.3. Compliance Officer
  - 6.4. Directors and Heads of Departments
- 7. COMMITMENT TO CONFIDENTIALITY AND NON-RETALIATION**
- 8. RESPONSIBILITY OF PROFESSIONALS**
- 9. KNOWLEDGE AND ACCEPTANCE OF THIS POLICY**
- 10. COMMUNICATION OF ENQUIRIES AND REPORTING OF INFRINGEMENTS**
- 11. COMPLAINT HANDLING PROCEDURE**
- 12. RECEPTION, ANALYSIS AND RESOLUTION**
- 13. SANCTIONING REGIME**
- 14. DEFINITIONS**

## 1. PURPOSE OF THE CRIMINAL COMPLIANCE POLICY

This document is framed within the context of the good corporate governance and regulatory compliance policies of GAVIOTA SIMBAC, S.L. (hereinafter, "GAVIOTA"), and is based on GAVIOTA's solid commitment to the "zero tolerance" of any illegal or irregular act, including actions or behaviour in breach of current criminal law.

The ethical principles and values that support GAVIOTA's mission and define our conduct and actions are set out in the Code of Conduct, which is applicable to all employees, governing bodies and functional areas that make up our company.

In an effort to reinforce our commitment to comply with GAVIOTA's values and principles, and to establish a diligent check on the organisation, this Compliance Policy (which includes Criminal and Anti-Bribery Compliance) establishes a diligent check on the organisation and on the members that make up GAVIOTA.

Furthermore, this Policy reflects GAVIOTA's culture of integrity, respect and compliance, both in relation to its internal rules and policies, as well as to any demands that may arise from third parties. It is thus in line with GAVIOTA's strategic objectives and thus with its firm intention not to tolerate any conduct that could constitute an infringement or offence.

In particular, GAVIOTA is strongly committed to the fight against bribery, which is strictly prohibited both in interactions with public authorities and officials, as well as in its private sphere. GAVIOTA professionals are prohibited from accepting or making offers of gifts, presents or favours from third parties that are related to any kind of professional achievement, and also those that are outside normal business practices or that, due to their characteristics, value or circumstances in which they are presented, may reasonably alter the development of commercial, administrative or professional relations. For this reason, it is crucial to carefully select and monitor third parties acting on behalf of GAVIOTA to avoid involvement, either directly or indirectly, in such conduct.

GAVIOTA shall ensure compliance with this obligation, avoiding any transaction that could be interpreted as a gift or donation in favour of political parties or individual politicians, whether in the form of money or in kind. It will also ensure that any donations or sponsorships it makes are not indirectly linked to political parties or public officials, thereby complying with the provisions of GAVIOTA's Code of Conduct, policies and procedures.

## **2. SCOPE OF APPLICATION**

This policy shall apply to all employees, members, governing bodies and functional areas of GAVIOTA and in all cases in which the matters affected are crimes, infractions, non-compliances or the inadequate application of the internal policies and procedures that make up the GAVIOTA Compliance System.

In addition, this Policy may be applied, in whole or in part, to third parties interacting with GAVIOTA (customers, suppliers, creditors, collaborators, ...), provided that the company has followed due diligence processes in the selection of such third parties to ensure compliance with applicable regulations, including criminal regulations.

In accordance with these regulations, GAVIOTA has the obligation to supervise the actions of those who are subject to the authority of the entity's legal representatives and administrators, and who may have engaged in criminal conduct due to any non-compliance considered as serious, in their duties of supervision, monitoring and control on the part of the company.

Therefore, this Crime Prevention Policy shall apply both to GAVIOTA members and those who interact with GAVIOTA.

## **3. APPLICABLE LEGAL FRAMEWORK**

The provisions contained in Organic Law 10/1995, of 23 November, of the Criminal Code and, in particular, in Articles 31 bis, 31 ter, 31 quater, 31 quinquies, 156 bis, 177 bis, 187 to 189, 197 to 197 ter, 248 to 251, 257 to 258 ter, 261 bis are applicable, 264-264 ter, 270 to 287, 302, 304, 305 to 310 bis, 318 bis, 319, 325 to 327, 328, 343, 348, 359 to 365, 386, 399 bis, 419 to 427, 428 to 430, 510, 576.5, as well as Art. 2.6 LO 12/1995, of 12 December 1995, on the Repression of Smuggling.

## **4. SCOPE, DISSEMINATION AND AWARENESS**

This Policy applies, must be disseminated and used in all GAVIOTA's activity and by all managers and employees of the organisation and, in the terms considered in accordance with the principle of proportionality, to business partners, providers of outsourced functions or any party contracting with GAVIOTA. It shall be available to all employees on a continuous basis together with, at least:

the Criminal Risk Management System Manual and any other training materials deemed appropriate.

It is the responsibility of each GAVIOTA professional to be fully informed and to comply with the Code of Ethics, as well as with the applicable regulations. It should be borne in mind that the benefits obtained from illicit activities may be direct or indirect, and additional precautions should be taken to avoid any illicit acts or conduct that may benefit GAVIOTA in any way.

Should any GAVIOTA professional have any questions about the content of this section or wish to obtain more information on the subject, they can contact the Human Resources Department or the Compliance Officer at any time, without prejudice to the regular training courses that are carried out on this subject.

## **5. CONTENTS**

### **5.1. Scope**

The reform of the Criminal Code that came into force on 1 July 2015, provided that companies may be criminally liable only for conduct carried out by natural persons constituting certain offences, among which we highlight those for which there is some risk (even if residual) of commission in GAVIOTA:

- ✓ Illegal trafficking and transplantation of human organs (Art. 156 bis CC)
- ✓ Degrading treatment (Art. 173 CC)
- ✓ Sexual harassment (Art. 184 CC)
- ✓ Discovery and disclosure of secrets (Art. 197 to 197 ter CC)
- ✓ Fraud (Arts. 248 to 251 CC)
- ✓ Frustration of enforcement (Arts. 257 to 258 ter CC)
- ✓ Punishable insolvencies (Arts. 259 to 261 bis CC)
- ✓ Price-fixing in public tenders and auctions (Art. 262 CC)
- ✓ Computer-related damage (Art. 264 to 264 ter CC)
- ✓ Offences against intellectual and industrial property, the market and consumers (Arts. 270 to 286 CC)
- ✓ Corruption in business, corruption in sport and corruption of public officials in international activities (Arts. 286 bis to 288 CC)
- ✓ Money laundering (Art. 301 CC)
- ✓ Offences against public finances and social security, fraud against the general budgets of the EU, aid and subsidy fraud and non-compliance with accounting obligations (Arts. 305 to 310 CC)
- ✓ Offences against workers' rights (art. 311, 311 bis to 317 CC)
- ✓ Illegal trafficking or clandestine immigration of persons (Art. 318 bis CC)
- ✓ Offences against natural resources and the environment (Art. 325 to 327 CC)
- ✓ Establishment of toxic deposits or dumps (Art. 328 CC)
- ✓ Offences against collective security (Arts. 343, 348 and 359 to 365 CC)

- ✓ Bribery (Arts. 424 to 427 bis CC)
- ✓ Trading in influence (Arts. 429 to 430 CC)
- ✓ Embezzlement (Arts. 432 to 434 CC)
- ✓ Promoting hatred (Art 510 CC)

The scope of our Criminal Compliance policy extends to preventing the occurrence of conduct that could constitute the offences specified above.

## **5.2. Principles**

The principles of GAVIOTA's criminal compliance policy are as follows:

1. To integrate and coordinate the set of actions necessary to prevent and combat both the possible commission of illegal acts by any professional and, in general, possible irregular or fraudulent situations.
2. To generate an environment of transparency, integrating the different systems developed for crime prevention, maintaining the appropriate internal channels to encourage the reporting of possible irregularities.
3. To ensure that the compliance body has the material and human resources necessary to oversee the functioning and compliance of the criminal compliance management system.
4. Ensure the independence of the compliance body.
5. Develop and implement adequate procedures for the control and comprehensive management of crime prevention.
6. Investigate any report of a suspected criminal act or fraudulent or irregular act, regardless of the amount involved, as soon as possible, guaranteeing the confidentiality of the complainant and the rights of the persons under investigation.
7. To provide any assistance and cooperation that may be required by judicial and administrative bodies for the investigation of potentially criminal, fraudulent or otherwise irregular acts that may have occurred in connection with the organisation's activities.
8. Implement appropriate training programmes for the organisation's professionals with sufficient frequency to ensure that their knowledge in this area is kept up to date.

### **5.3. Elements of the criminal compliance management system**

The criminal compliance management system is based on a continuous knowledge of the organisation, its structure, its activity, its governing bodies, the responsibilities of senior management and the activity of its employees. The above makes it possible to determine the criminal requirements of the organisation, i.e. the criminal obligations determined by law that may affect it, determining on this basis the scope of the criminal system, the risks that may occur and the controls that, in each case, must be implemented by the areas themselves to eliminate the risk.

The criminal risk management system, in addition to the controls specified in the manuals developed by each of the areas and functions, integrates the following elements:

#### **5.3.1. Leadership:**

Leadership is the fruit of a subject's commitment to certain values and ideas of reality and the conditioning of his or her decision-making and activity to turn the committed values and ideas into reality. In the case of the criminal compliance management system, this leadership is based on the expression of the organisation's values contained in its code of ethics and the willingness and commitment of the Governing Board to the above, contained in this policy.

#### **5.3.2. Material resources of the system**

To achieve its results, the system needs to be provided with financial (budget), technological, human, documentary, operational resources and the necessary external support.

The system's operational resources include, as a minimum:

1. The appointment of a compliance body, which is responsible for the ongoing promotion and supervision of the implementation and effectiveness of the criminal risk management system in the different areas of the organisation.
2. The development of financial and non-financial controls complementary to those developed by the different areas and functions of GAVIOTA and which can be extended to business partners. These controls may be aimed at controlling the functioning of the areas' activities and/or specific crime prevention controls.

3. Channel for reporting breaches and complaints, through which any communications that members of the organisation wish to make in relation to the criminal risk prevention system, may reach the compliance body directly and immediately.

4. Contractual conditions: In accordance with the principle of proportionality, GAVIOTA incorporates, as a criterion to be taken into account in potential contracts, the concurrence of criminal risk prevention systems of the counterparties, as well as the inclusion, in the appropriate format depending on the relationship in question, of the reference to zero tolerance of criminal risks and the right to terminate the contractual relationship, in the event of non-compliance with the above or non-compliance with the provisions of its criminal compliance management system.

### **5.3.3. System objectives and objective indicators**

The criminal compliance management system sets out specific objectives to be pursued by the system during the period of time for which they are set.

### **5.3.4. Human resources: training and disciplinary regime**

Awareness and alignment of the members of the organisation with the criminal compliance management system is developed through training and a motivational system that includes recognition of collaboration with the system and the application of the disciplinary system in case of non-collaboration or non-alignment with the system.

### **5.3.5. Summary**

In summary, in accordance with the content of GAVIOTA's Code of Ethics and Conduct, of this policy and in accordance with the specifications of the Criminal Risk Management System Manual and the tools that complement it, GAVIOTA carries out a continuous assessment of the criminal risks that may arise in the activity of its different management bodies and areas, establishing, through the materials that regulate their activity (area manuals), the necessary controls to neutralise them, together with the leaders of these management bodies and areas. Furthermore, the aforementioned conduct is carried out within the framework of the activity of the compliance body of the criminal risk management system, which is provided with the means it requires and with autonomy:

- ✓ It shall ensure that continuous training support is provided to members of the organisation to guarantee that all relevant members are regularly trained on the content and their specific role in the risk management system.
- ✓ It shall ensure continuous access by members of the organisation to the documentary materials of the system.
- ✓ It shall ensure the functioning of the non-compliance and complaints channel, proceeding to the investigation of the facts reported, guaranteeing the confidentiality of the process and the indemnity of the complainant.
- ✓ It shall report to the governing body on the results of the implementation of the criminal risk management system.
- ✓ It shall ensure that the criminal risk management system is reviewed at planned intervals.

## **6. CORPORATE GOVERNANCE**

In order to achieve an effective implementation of the Compliance System and its continuous updating and improvement, GAVIOTA firmly believes that the General Meeting of Shareholders, the Board of Directors, the heads of each department and all the members of the organisation as a whole must guarantee compliance and the correct operational efficiency of the system.

In the following, we will detail the different governing bodies or the functional areas of those involved in the decision-making process.

### **6.1. General Meeting of Shareholders**

The General Meeting of Shareholders, in its role as the highest administrative and representative body of the company, assumes the main responsibility for supervising and controlling that all acts and transactions carried out within the organisation are legal.

With the aim of demonstrating its leadership and firm commitment to the Compliance System shall:

- Establish and promote, as one of GAVIOTA's supreme/priority values, that all actions of the members of the organisation are always in compliance with the legal framework in general, and in particular with the criminal law, promoting an appropriate compliance culture within the company.



- Adopt, implement, maintain and continuously improve the Criminal Compliance System with the aim of preventing and detecting crimes or significantly reducing the risk of the commission of crimes.
- Provide the Compliance Officer with adequate and sufficient financial, material and human resources to carry out his or her work effectively. Be granted autonomous powers of initiative and control to carry out its functions diligently.
- Periodically assess the effectiveness of the Compliance System (including the criminal aspect), making modifications when necessary in the event of detecting serious non-compliance, changes in the control structure, in the organisation or in the legislation in force.
- Ensure the establishment of procedures that clearly define the decision-making and execution process within the entity, promoting a culture of compliance that ensures ethical standards of behaviour.
- Maintain direct communication with the Compliance Officer through the whistleblowing channel.

## **6.2. Board of Directors**

The Board of Directors is responsible for overseeing all matters that may affect the performance of the company, including the preparation of business plans, the formulation of strategies and the designation of priorities to achieve these strategies, following the guidelines of the General Meeting of Shareholders. It is made up of:

Ms. María Luisa Guillén Chico

Mr. Wilfrid Yann Fernand Le Naour

Mr. Francisco Vicente Guillén Chico - Chairman & CEO

Mr. Iván J. Pérez Romero

Mr. Christian Dujardin - Secretary

Ms. Valérie Leroy

Like the General Meeting of Shareholders, the Board of Directors shall demonstrate leadership and commitment to the implementation of the Compliance System. To achieve this, it will take the following measures:

- ✓ Establish in the Code of Ethics and defend as one of the fundamental values of the organisation that, in general, the actions of the members of the organisation are always in accordance with the legal system and, in particular, criminal law, promoting an appropriate culture of compliance within the organisation;

- ✓ Adopt, implement, maintain and continually seek to improve a CRMS that is suitable for preventing and detecting crime or significantly reducing the risk of crime.
- ✓ Approve the organisation's criminal compliance policy;
- ✓ Provide the criminal risk management system and, specifically the criminal compliance body, with adequate and sufficient financial, material and human resources for its effective functioning;
- ✓ Establish a criminal compliance body entrusted with supervising the operation and implementation of the criminal compliance management system, granting it autonomous powers of initiative and control so that it can carry out its work effectively;
- ✓ Ensure that procedures are in place that specify the process of forming the organisation's will, making decisions and executing them, promoting a culture of compliance that guarantees high ethical standards of behaviour.
- ✓ Periodically review the effectiveness of the CRMS, modifying it if necessary when serious non-compliance incidents are detected or changes occur in the organisation, in the control structure or in the activity carried out.

### **6.3. Compliance Officer**

GAVIOTA has a Compliance Officer with powers of autonomy and control over all the functional areas that make up our corporation. This role is carried out by Juan Manuel Obregón Beltrán, a lawyer specialising in compliance matters.

The Compliance Officer has the authority, resources and means necessary to implement and enforce the appropriate internal control measures to detect, prevent and avoid the commission of criminal, civil, commercial, administrative and tax offences attributable to GAVIOTA

As part of their main functions, they shall:

- ✓ Promote and continuously monitor the implementation and effectiveness of the criminal risk management system in the different areas of the organisation;

- ✓ Ensure that continuous training support is provided to members of the organisation to ensure that all relevant members are trained on a regular basis;
- ✓ Implement the criminal compliance information and documentation system;
- ✓ Adopt and implement processes to manage feedback, such as complaints and/or comments received from hotlines, a complaints channel or other mechanisms;
- ✓ Ensure that the criminal risk management system is reviewed at planned intervals: Should periodically assess whether the criminal compliance management system: a) Is adequate to effectively manage the organisation's criminal risks, including reviewing its elements; b) Is being effectively implemented.
- ✓ Report to the governing body on the results of the implementation of the criminal risk management system.
- ✓ Develop an annual report: The compliance officer should report to the governing body and senior management as necessary on the adequacy and implementation of the criminal compliance management system, which should include, as a minimum: (a) any matter related to criminal risks for which the organisation has been required by any regulator or authority, including the judiciary; (b) changes in criminal compliance obligations, their impact on the organisation and the proposals for meeting new obligations; (c) criminal compliance performance measures, including non-conformities and continuous improvement; (d) number(s) and detail(s) of possible non-conformity(ies) and their analysis and treatment; (e) corrective actions taken;

#### **6.4. Directors and Heads of Departments**

It is the responsibility of the directors and heads of the various GAVIOTA departments to ensure that:

- ✓ The criminal risk management system is properly implemented to achieve the established criminal compliance objectives;
- ✓ The requirements derived from the criminal risk management system are incorporated into the organisation's operational processes and procedures, developing any controls that correspond to the area;

- ✓ The availability of adequate and sufficient resources for the effective implementation of the criminal risk management system;
- ✓ The criminal compliance policy, both internally and externally, is complied with and enforced;
- ✓ No member of the organisation is subject to retaliation, discrimination or disciplinary sanction for reporting in good faith violations, or substantiated suspicions of violations, of the criminal compliance policy;
- ✓ The importance of effective criminal compliance management is reported internally, and is consistent with the objectives and requirements of the criminal compliance policy;
- ✓ They lead and support staff in their areas to achieve compliance with the requirements and effectiveness of the criminal compliance management system in accordance with their role in the organisation.

## **7. COMMITMENT TO CONFIDENTIALITY AND NON-RETALIATION**

Mr. Juan Manuel Obregón Beltrán, Compliance Officer of GAVIOTA undertakes to maintain strict confidentiality in relation to the facts and data provided to him, whether they are queries or complaints, avoiding disclosing this information to third parties outside the procedure, unless disclosure is required by law to a public authority or court.

Committing to take the necessary steps to ensure that no retaliation occurs as a result of any complaint made.

## **8. RESPONSIBILITY OF PROFESSIONALS**

All GAVIOTA professionals are responsible for ensuring compliance with the policies and procedures that make up the company's Compliance System.

With the obligation to report individual or collective behaviour or activities within the corporation that may violate the contents of this document or the Code of Ethics and the anti-bribery policy, regardless of whether such behaviour was ordered or requested by more senior professionals.

In this regard, all professionals must cooperate fully in the investigation of any facts about which they may be called upon, with the duty to maintain absolute confidentiality regarding any aspect of the process.

The complainant should provide all evidence or clues available to him or her at the time of the complaint. It is important to note that making a report with knowledge of its falsity may lead to disciplinary sanctions, together with the consequent civil or criminal liability that may arise under current legislation.

The Compliance Officer may initiate, ex officio, a preliminary analysis or investigation process in the event of any indication of non-compliance with the policies and procedures of which he/she becomes aware.

As an illustrative (non-exhaustive) example, the following is a list of conduct from which criminal liability of professionals may arise:

- Negotiation and contracting processes with customers and service providers, where red flags are detected and the relevant internal procedures are not followed,
- In interactions with public bodies, offering, or promising, any form of compensation to obtain an advantage or benefit.
- Breaching of confidentiality agreements and the disclosure of confidential or strategic information of customers or suppliers to third parties in order to obtain a direct or indirect benefit.
- Conducting transactions or advising others on the basis of confidential inside information obtained from GAVIOTA.

## **9. KNOWLEDGE AND ACCEPTANCE OF THIS POLICY**

This Policy is available to all GAVIOTA professionals on the internal web portal. GAVIOTA's Professionals are aware of and have a duty to comply with this Policy.

## **10. COMMUNICATION OF ENQUIRIES AND REPORTING OF INFRINGEMENTS**

For the purposes of the compliance procedure, the following definitions are established:

**“Enquiries”** means any question relating to the interpretation and application of the policies and procedures of the GAVIOTA Compliance System by any person who is subject to this Policy.

**“Infringements”**: any action or conduct that is presumed to be contrary to the aforementioned Compliance System, to the Code of Ethics or to the legal regulations in force.

All GAVIOTA professionals have a channel for reporting queries or complaints related to possible violations or conduct contrary to the Code of Ethics.

On the other hand, GAVIOTA professionals can contact the Compliance Officer, Mr. Juan Manuel Obregón Beltrán, either in person or by e-mail (complianceofficergaviota@gmail.com), with any queries or complaints they may have.

## **11. COMPLAINT HANDLING PROCEDURE**

The process of processing and management of Inquiries and Infringements consists of the following phases:

- ✓ Reception, analysis and resolution
- ✓ Penalty proceedings (opening, notification and resolution)
- ✓ Follow-up to the resolution
- ✓ Deadlines

## **12. RECEPTION, ANALYSIS AND RESOLUTION**

Once the preliminary analysis of the complaint has been carried out, if it is determined that there are reasonable indications of the existence of an act or conduct of a criminal nature committed by a GAVIOTA professional, an Investigation Process will be initiated immediately.

To this end, the Compliance Officer will analyse the complaint, the documentation provided, and initiate an investigation.

### 13. SANCTIONING REGIME

In accordance with the provisions of this Policy, all GAVIOTA professionals, regardless of their hierarchical position or location, are responsible for complying with the principles, policies and procedures of the GAVIOTA Compliance System. They are encouraged to report any non-compliance with these principles.

Anyone who nevertheless violates any of these principles and the provisions of this Policy, the Code of Ethics and applicable law will be subject to the following set of rules or sanctions. This set of rules and sanctions shall be applied in accordance with the seriousness of the act, the evidence and the principle of innocence, and disciplinary measures taken shall be consistent with applicable law and proportionate.

Each breach shall be sanctioned in accordance with the following table:

Levels of non-compliance	Description	Typology of associated misconduct	Potential Impact of the Fault
<b>Level 1</b>	Non-compliance of a merely formal nature with the policies and procedures in force in the area of Compliance, provided that they do not represent a risk for GAVIOTA.	Mild	<ul style="list-style-type: none"> <li>✓ Verbal warning.</li> <li>✓ Written warning.</li> <li>✓ Suspension of employment and pay.</li> <li>✓ Slight impact on remuneration and/or variable.</li> </ul>
<b>Level 2</b>	Failure to comply with one or more of the policies of the Compliance System that entails a risk for GAVIOTA.	Serious	<ul style="list-style-type: none"> <li>✓ Suspension from employment and pay for 1 to 10 days.</li> <li>✓ Disqualification from promotion to a higher category for a period of one year.</li> <li>✓ Average impact of the remuneration and/or variable.</li> </ul>

<b>Level 3</b>	Non-compliance with one or more of the policies of the Compliance System Very serious generating a significant risk for GAVIOTA.	<ul style="list-style-type: none"> <li>✓ Temporary or permanent loss of professional category.</li> <li>✓ Suspension of employment and pay from 11 days to 2 months.</li> <li>✓ Disqualification for two years or permanently ineligible for promotion to a higher category.</li> <li>✓ High impact on remuneration and/or variable.</li> <li>✓ Dismissal.</li> </ul>
----------------	--	---

Repeated behaviour, whether it is an action or omission by any GAVIOTA professional that involves a breach of what is expressed in this Policy, will be considered a breach of a higher degree with the consequent misconduct foreseen in the Table.

It should be stressed that this document does not replace the disciplinary regime currently in place at GAVIOTA, but contributes to the prevention and detection of regulatory risks in the criminal field. The measures adopted from a labour perspective shall be respectful of the applicable regulations, without losing forcefulness or proportionality with the seriousness of the facts from which they arise, informing the Workers' Legal Representatives if appropriate. In the event that it is confirmed that the actions of any Member of the Organisation could constitute a criminal offence attributable to the legal person, this circumstance shall be brought to the attention of the competent Public Authorities for their knowledge and prosecution. Such communication shall be accompanied by such evidence and/or clues as may have been gathered in this respect.

## 14. DEFINITIONS

**1.- Governing body:** GAVIOTA's management body to the extent that it is assigned primary responsibility and authority for activities, governance and policies and to which GAVIOTA's senior management reports and is accountable.

**2.- Senior management:** Department Directors

**3.- Compliance Officer:** GAVIOTA's external body, endowed with autonomous powers of initiative and control, which is entrusted, among other tasks, with the responsibility of supervising the operation and observance of the Criminal Compliance Management System



and anti-bribery of the Organisation. The existence of the same complies with the requirements established in Spanish criminal law (Article 31 bis of the Spanish Criminal Code) regarding the supervision of the Criminal and Anti-Bribery Compliance Management System.

**4.- Members of the Organisation:** the members of the governing body, managers, employees, workers or temporary employees or persons under a collaboration agreement, and volunteers of an organisation and the rest of the persons under hierarchical subordination of the above.

**5.- Business partners:** any legal or natural person, other than Members of the Organisation, with whom the Organisation has or intends to establish a business relationship of any kind. This includes, but is not limited to, intermediaries such as agents or commission agents, external advisors, joint ventures or natural or legal persons contracted by GAVIOTA for the delivery of goods or provision of services.

**6.- Subjects affected by this document:** all Members of the Organisation as well as Business Partners to be determined, when it is advisable or necessary to transfer all or part of the contents of this document.

**7.- Third party:** a natural or legal person or body independent of the Organisation.

**8.- Stakeholders:** natural or legal persons who may affect, be affected or perceived to be affected by a decision or activity of the Organisation.

**9.- Personnel in particularly exposed positions:** Member of the Organisation whose position involves exposure to some criminal risk greater than low according to the criminal risk assessment.

**10.- General Compliance Policy:** a document that reflects the general commitment to compliance of GAVIOTA's Senior Management and Governing Body as well as the strategic objectives of the Organisation in the area of Compliance in general.

**11.- Criminal and anti-bribery compliance policy:** set of provisions contained in this document, hereinafter also referred to as the "Policy".

**12.- Catalogue of Prohibited Conduct and Expected Behaviour Parameters:** document that reflects the list of offences applicable to legal persons under the terms of Spanish criminal law, as well as a brief description (not literal) of each of them and the conduct expected of their addressees for their prevention, detection or early management.

**13.- Global Compliance Management System:** Set of elements of the Organisation in continuous interaction to establish policies, objectives and processes in order for the Organisation to comply with its Compliance Obligations effectively and to be successful and sustainable in the long term, generating evidence of the Organisation's commitment to Compliance and taking into account the needs and expectations of its stakeholders.

**14.- Criminal and anti-bribery compliance management system:** an organisational and management system for the prevention of crime, whose objective is the prevention, detection and management of criminal risks through their integration into business processes, as well as their measurement for continuous improvement, and whose essential basis is represented in the Criminal and Anti-bribery Compliance Policy and in the Document structuring the global Compliance System insofar as it is applicable.

**15.- Criminal risk:** risk relating to the development of conduct that could constitute a crime, according to the criminal liability regime for legal entities established in the Spanish Criminal Code.

**16.- Condition to be fulfilled:** a mandatory requirement. The requirements may come from criminal laws and complementary regulations or be set by GAVIOTA through the Criminal and Anti-Bribery Compliance Policy or any of the documents of the Criminal and Anti-Bribery Compliance Management System that support it. The Requirements will originate from the Compliance Obligations in the Sphere of Criminal Compliance and are set out and clearly defined by GAVIOTA through the General Compliance Policy, the Criminal and Anti-Bribery Compliance Policy and the rest of any of the documents of the Global Compliance Management System and the Criminal and Anti-Bribery Compliance Management System.