



MASAVEU CORPORATION GROUP

(Corporación Masaveu, S.A. and Subsidiary Companies)

Crime Prevention Policy

1. Purpose

Compliance with the law, integrity and objectivity in business activities, as well as ethical conduct in national and international markets are some of the fundamental principles and values that govern the actions of the Masaveu Corporation Group, and to which it is committed at the highest level. These principles and the general guidelines of conduct that ensure compliance with them are included, together with the rest of the values and principles that also inspire the company's activity in the Code of Conduct of the Masaveu Corporation Group. Compliance with these values and principles is totally incompatible with any conduct constituting a crime.

And so, this Crime Prevention Policy must be understood as a complement to the Code of Conduct of the Masaveu Corporation Group and as part of its Criminal Prevention Model.

This policy is intended to convey a clear message of opposition to the commission of any unlawful criminal act and of the Group's willingness to comply with current legal legislation, to which end it undertakes to combat and prevent such acts in the course of its activities.

The purpose of this policy is to establish the rules, guidelines and controls necessary for the prevention of crime in the Masaveu Corporation Group, completing and developing the provisions of this Code of Conduct, as well as the Masaveu Corporation Group's Crime and Prevention Model (hereinafter, the "Model").

2. Subjective scope of application. Group of companies

This policy is applicable to all senior managers, executives, workers and, in general, to all persons who provide their services in the Corporación Masaveu Group, regardless of the legal form that determines their employment or service relationship, the position they occupy in Masaveu Corporation Group's organisational structure or the geographical location in which they carry out their work.

For the purposes of this Code of Conduct, senior managers are considered to be those persons who report directly to the President of Corporación Masaveu, S.A. and managers are considered to be those persons who report directly to any of the senior managers.

All employees must know and comply with the legal regulations applicable to their professional activity, responsibility and place of work. In any case, the Masaveu Corporation Group will provide them with the means necessary for them to know and understand the legislation applicable to them for the proper performance of their professional duties, as well as the appropriate training for proper compliance with regulations.

Employees shall fully respect the commitments and obligations assumed by the Masaveu Corporation Group in its contractual relations with third parties.

In case of doubt, employees of the Masaveu Corporation Group may obtain assistance through their hierarchical superior and the other means established for the dissemination, knowledge and compliance with this Code of Conduct, which are detailed below.

This Code of Conduct shall also be applicable to the directors, executives and employees of the other companies of the Masaveu Corporation Group, without prejudice to other internal agreements or rules of each company.

3. Principles of action for crime prevention

The principles governing the "Crime Prevention Policy" are the following:

- To integrate and coordinate the set of actions necessary to prevent and combat both the commission of illegal acts and, in general, possible irregular or fraudulent situations, as a fundamental element of the Code of Conduct and in line with the Policy against corruption and fraud.
- To create an environment of transparency, maintaining appropriate internal channels to facilitate the reporting of potential irregularities.
- Act at all times in accordance with the legislation in force within the framework established by the Code of Conduct, complying with the company's internal regulations.
- Promote a preventive culture based on the principle of "zero tolerance" towards the commission of illegal acts and the application of the principles of ethics and responsible behaviour by all Group professionals, regardless of their hierarchical level and the country in which they work.
- Promote self-control processes in actions and decision-making by employees, basing actions on four basic premises: (i) that they are ethically acceptable; (ii) legally valid; (iii) desirable for the company and the Group, and (iv) the professional is willing to assume responsibility for them.
- Ensure that the Compliance Unit has the material and human resources necessary to oversee the operation of and compliance with this Crime Prevention Policy in an effective and proactive manner, without prejudice to the responsibilities corresponding to other bodies and divisions of the Company and, if applicable, to the administrative and management bodies of the companies that carry out the Group's businesses.
- Develop and implement adequate procedures for the control and comprehensive management of crime prevention in all Group companies.
- Maintain the emphasis on proactive activities, such as prevention and detection, as opposed to reactive activities, such as investigation and sanction.
- 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.

- Provide all assistance and cooperation that may be required by judicial and administrative bodies or national or international institutions and organisations for the investigation of allegedly criminal, fraudulent or otherwise irregular acts that may have been committed by its professionals.
- Establish the duty to report any fact constituting a possible criminal offence or irregularity of which they become aware through the channels established for this purpose.
- Implement training programmes for employees
- Impose disciplinary sanctions, in accordance with the provisions of collective bargaining agreements and applicable legislation at any given time, for any actions that involve breaches of the provisions of the Code of Conduct, the Crime Prevention Policy and internal rules.

4. Ethical Channel

Employees who become aware of any fact that may constitute a breach of this policy are obliged to report it as soon as possible to the Regulatory Compliance Unit, using the Ethical Channel provided for in the Crime Prevention Model and the Code of Conduct.

Doubts about the interpretation or application of this policy may also be raised through the Ethical Channel.

5. Mechanisms for supervision, control and implementation of Corporate Policies

The maximum responsibility for the interpretation and application of the Code of Conduct, as well as the rest of the regulatory elements and corporate governance procedures with which it shares values and objectives, corresponds to a collegiate body, reporting to the Board of Directors of Corporación Masaveu, S.A., which is called the Regulatory Compliance Unit.

In this regard, the Regulatory Compliance Unit is responsible for monitoring compliance with the Code of Conduct, promoting awareness and interpreting its rules, as well as establishing the control systems for crime prevention, including the description and assessment of the criminal risk map and associated controls by areas or business units, the protocol for reacting to the commission of possible crimes or breaches of the Code of Conduct and the development of the confidential whistleblowing procedure.

In the event that, either as a result of these verifications or of communications submitted through the Ethics Channel, it becomes known that any of the rules contained in this Policy have been breached, the corresponding disciplinary measures will be imposed in accordance with the provisions of the Crime Prevention Model and the Code of Conduct, all without prejudice to the duty to report the aforementioned breaches to the criminal jurisdiction.

6. Approval and review of this policy

This Policy was initially approved by the Board of directors on 13 February 2020 and last amended on 18 June 2024.