

MR [®]
ANNEX I
Risk Map

ANNEXED I. RISK MAP. INHERENT RISK AND CONTROLS .						
Article	CRIME	ASSUMPTION MADE	PROBABILITY	IMPACT	INHERENT RISK	CONTROL ACTION
197- 197 quinquies .	Discovery and disclosure of secrets	-Access data or computer programs contained in a computer system. -Take possession of, data, documents, informatic supports to discover a secret of Business. -Take possession of documentation, intercept telecommunications or use devices Listening or recording technicians. -Spread, disclose or transfer to third parties hidden secrets.	PROBABLE	HIGH	NOTORIOUS	-ALL GENERAL PREVENTIVE CONTROLS. -SPECIFIC PREVENTIVE CONTROLS: -Access to the ROTELU Integrated Management System Manual (IMS) -Implementation of de Data Protection System according to Law 3/2018 of December 5 and EU Regulation 2016/679. - Inclusion of confidentiality clause in contracts with customers, suppliers and workers.
248- 249,250 and 251 bis	Scams and fraud in all its modalities	*Use deception to produce error in another person or organization, inducing them to perform an act of disposition to the detriment own or foreign. • Those who, for profit and with computer manipulation, obtain a non-consensual transfer of any assets in detriment of other. • Those who manufacture, introduce possess or facilitate computer programs specifically intended for the commission of scams. •Those who using credit or debit cards, or traveler's checks, or the data in any of them, carry out operations of any kind to the detriment of their holder or a third party.	PROBABLE	HIGH	NOTORIOUS	- ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits.

251	Real Estate and Contractual Scam	<p>*Performing acts of disposition without holding a valid right or hiding charges.</p> <p>-Dispose of encumbering or leasing a movable or immovable property over which there is no power of disposal</p> <p>-Have a good hiding their charges, or dispose of or encumber an already alienated good, before of the definitive transmission of good.</p> <p>-Grant a simulated contract in favor of another.</p>	VERY PROBABLE	HIGH	SERIOUS	<p>- ALL GENERAL PREVENTIVE CONTROLS.</p> <p>-SPECIFIC PREVENTIVE CONTROLS:</p> <ul style="list-style-type: none"> - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits.
257-258 ter	Execution Frustration	<p>Raise assets to the detriment of creditors.</p> <p>-Perform acts of financial disposition to dilate or hinder the effectiveness of a embargo or enforcement procedure.</p> <p>-Perform disposition acts that decrease or hide your assets with the goal of avoiding payment of civil liabilities arising from crime.</p> <p>-Present incomplete list of assets in an execution procedure with the goal of dilating or making it difficult.</p> <p>-Make use without authorization of goods embargoes that are constituted in deposit.</p>	VERY PROBABLE	HIGH	SERIOUS	<p>- ALL GENERAL PREVENTIVE CONTROLS.</p> <p>- SPECIFIC PREVENTIVE CONTROLS:</p> <ul style="list-style-type: none"> - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits. - The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded with customers, suppliers and third parties.</u>
259-261 bis	Punishable Insolvencies	<p>- Hide, cause damage or destroy property or items that are included, or would have be, in the mass of the contest.</p> <p>- Special agreements with creditors outside the contest.</p> <p>-Cause or aggravate the insolvency situation.</p> <p>-False the financial statement.</p>	PROBABLE	HIGH	NOTORIOUS	<p>- ALL GENERAL PREVENTIVE CONTROLS.</p> <p>- SPECIFIC PREVENTIVE CONTROLS:</p> <ul style="list-style-type: none"> - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits. - The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations

						<p>on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded with customers, suppliers and third parties.</u></p>
264-264 quarter	Computer damage	<p>-Damage, delete, alter programs computer or electronic documents other people's.</p> <p>-Produce, acquire for use, import, or facilitate third parties with the intention of facilitate previous crimes, computer programs or a password or code access that allow access to information systems.</p>	PROBABLE	HIGH	NOTORIOUS	<p>- ALL GENERAL PREVENTIVE CONTROLS.</p> <p>- SPECIFIC PREVENTIVE CONTROLS:</p> <ul style="list-style-type: none"> - Access to the ROTELU Integrated Management System Manual (IMS) - Implementation of de Data Protection System according to Law 3/2018 of December 5 and EU Regulation 2016/679. - Inclusion of confidentiality clause in contracts with customers, suppliers and workers.
270-277 and 288	Crimes against industrial and intellectual property	<p>- Obtain economic benefit from the use of copyrighted works.</p> <p>- Export or store copies of works copyrighted with the encouragement to publicize it.</p> <p>-Intentional use for commercial purposes of a patent or utility model without the relevant authorization.</p> <p>-Offer for the same purposes the previous patents or models of utility to third parties.</p> <p>-Manufacture or import of products counterfeit or imitations.</p> <p>- Marketing or distribution of counterfeit products or imitations.</p> <p>- Retail of products counterfeit or imitations.</p> <p>- Fraudulent use of a denomination originally.</p>	PROBABLE	HIGH	NOTORIOUS	<p>- ALL GENERAL PREVENTIVE CONTROLS.</p> <p>- SPECIFIC PREVENTIVE CONTROLS:</p> <ul style="list-style-type: none"> - Access to the ROTELU Integrated Management System Manual (IMS) - Implementation of de Data Protection System according to Law 3/2018 of December 5 and EU Regulation 2016/679.
278-286 and 288	Crime against the market and	- Make unauthorized copies or seize of data, documents, computer media to	PROBABLE	HIGH	NOTORIOUS	- ALL GENERAL PREVENTIVE CONTROLS.

	consumers .	<p>discover a business secret.</p> <ul style="list-style-type: none"> - Misleading product advertising. - Automatic equipment handling of accounting or measurement. - Try to alter, with violence, deception, or diffusion of false information, the prices that result from the free concurrence of the market. 				<ul style="list-style-type: none"> - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS) - Implementation of de Data Protection System according to Law 3/2018 of December 5 and EU Regulation 2016/679. - Accounting audits. - Inclusion of confidentiality clause in contracts with customers, suppliers and workers.
286 bis, ter, quarter and 288	Corruption in business	<ul style="list-style-type: none"> - Offer or accept bribes to benefit from third parties or benefit third parties from others. - Corrupt or attempt to corrupt a public official, with the objective of get or keep some advantage competitive in carrying out activities international economic. 	PROBABLE	HIGH	NOTORIOUS	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits. - The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded</u> with customers, suppliers and third parties.
301-303	Reception and money laundering	<ul style="list-style-type: none"> - Acquire, own, use, convert or transmit assets of criminal origin to knowledge of its origin. - Hide or cover up the fate or nature of these assets. - Breach the obligations of Prevention of Money Laundering and Financing of Terrorism. 	PROBABLE	HIGH	NOTORIOUS	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits. - The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance

						clause of said regulations in all <u>contracts concluded with customers, suppliers and third parties.</u>
304 bis	Illegal financing of political parties	Receive donations or contributions to a political party, federation, coalition or grouping of voters in violation of the provisions of article 5. One of the Organic Law 8/2007, of July 4 , on financing political parties.	UNLIKELY	HIGH	SCARCE	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits. -The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded with customers, suppliers and third parties.</u>
305-308 and 310 bis	Crimes against the Public Treasury and Social Security	Facilitate the collection of undue benefits to third parties. <ul style="list-style-type: none"> - Non-payment of Social Security fees. -Impago de impuestos o retenciones, o aplicar deducciones o reducciones indebidas. Non-payment of taxes or withholdings, or apply undue <u>deductions</u> or reductions. -Tax fraud against AEAT or EU. -Subsidy fraud Deviation of aid from the State or EU administration, or Obtaining them <u>through falsehood.</u> 	VERY LIKELY	SERIOUS	SERIOUS	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits. - The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded with customers, suppliers and third parties.</u>
310-310 bis	Accounting offense	-Fake accounts or stop scoring operations. -Breach the obligation to carry the accounting.	VERY LIKELY	SERIOUS	SERIOUS	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS:

		<ul style="list-style-type: none"> -Keep double accounting. -Operations simulation. 				<ul style="list-style-type: none"> - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits. - The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded with customers, suppliers and third parties</u>.
311-318	Crime against workers	<ul style="list-style-type: none"> -Impose (through deception or abuse of need situation) to workers; Labor or Social Security conditions that harm, suppress or restrict the rights they have recognized by provisions legal, collective agreements or individual contract. -Give employment to a plurality of workers without communicating their discharge in the Social Security regime that corresponds or, where appropriate, without having Obtained work authorization. Aggravated modality (article 311 bis). - When repeatedly employed or employed by citizens foreigners who lack work permits. -When employing or giving employment to a minor without permission of work. Trafficking illegally with labor. -Recruit or determine someone to leave their job offering misleading or false employment or working conditions, or employing subjects foreigners without work permit under conditions that harm, suppress or restrict rights that were recognized by legal provisions, collective agreements or individual contract. 	VERY LIKELY	HIGH	SERIOUS	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS)

		-Fraudulent labor migration (article 313 Criminal Code) - Determine or favor the emigration of someone to another country simulating contract or placement, or using other similar deception.				
318 bis	Crime against the rights of foreign citizens	Help a third party to enter the Union European illegally, or to stay in She without being entitled.	UNLIKELY	HIGH	SCARCE	- ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS)
319	Crimes on land use planning and urban planning	.Perform urbanization, construction works or unauthorized building on ground no developable or on land intended for roads, green areas, public domain assets or that have recognized their landscape value, ecological, artistic, historical or cultural, or special protection.	UNLIKELY	HIGH	SCARCE	- ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS)
325-328	Crime against natural resources and the environment	. Seriously damage a natural space protected. - Cause or carry out emissions or spills that damage or may cause damage to the nature. -Extractions, excavations, terrors, radiations, that damage or could damage the air, water, soil, fauna or flora. -Use or not control waste causing nature damage. -Establish deposits or dumps of solid or liquid waste or waste that they are toxic or dangerous and can harm badly the systems balance natural or people's health. -Carry out, contrary to the laws, the operation of facilities where perform a dangerous activity or where store or use substances or preparations dangerous and that cause or may	VERY LIKELY	HIGH	SERIOUS	- ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS)

		cause death or serious injury to persons, or substantial damage to the environment.				
341-345	Crimes related to nuclear energy and ionizing radiation and explosive risk	<ul style="list-style-type: none"> - Release nuclear energy or radioactive elements that endanger the life or health of people or their property, - disrupts the operation of a nuclear or radioactive installation, or disrupts the development of activities involving materials or equipment producing ionizing radiation, creating a situation of serious danger to the life or health of people - by the discharge, emission or introduction into the air, soil or water of a quantity of materials or ionizing radiation, or exposure by any other means to such radiation endangers life, integrity, health or property of one or more people, and endanger the quality of air, soil or water or animals or plants. - In contravention of laws or other provisions of a general nature, acquire, possess, traffic, facilitate, treat, transform, use, store, transport or dispose of nuclear materials or other dangerous radioactive substances that cause or may cause death or serious injury to persons, or substantial damage to air quality, soil quality or water quality or to animals or plants without proper authorization will produce such materials or substances. 	UNLIKELY	HIGH	SCARCE	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS)
348-350	Risk offenses caused by explosives and	-Manufacture, handle, transport, have or sell explosives, substances flammable, corrosive, or toxic, breaking the regulations	PROBABLE	HIGH	NOTORIOUS	<ul style="list-style-type: none"> - ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS:

	other agents	corresponding, and endangering to people or the environment.				- Access to the ROTELU Integrated Management System Manual (IMS)
419-427 bis	Bribery	<p>Offer or deliver gift or compensation of any kind to an authority or official public or person participating in the exercise of the public, national or EU function, to perform an act contrary to duties inherent to your position or for not perform or delay what you should practice as well as in a hiring procedure, of grants or auctions convened by the Administrations or public entities.</p> <p>-Respond to an official's request offer or deliver gift or compensation of any kind to an authority or official public or person participating in the exercise of the public, national or EU function, to perform an act contrary to duties inherent to your position or for not perform or delay what you should practice as well as in a hiring procedure, of grants or auctions convened by the Administrations or public entities.</p> <p>-Respond to the request of a public official to carry out any of the above behaviors.</p>	UNLIKELY	HIGH	SCARCE	<p>- ALL GENERAL PREVENTIVE CONTROLS.</p> <p>- SPECIFIC PREVENTIVE CONTROLS:</p> <p>- Access to the ROTELU Integrated Management System Manual (IMS)</p> <p>- Accounting audits.</p> <p>- The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded with customers, suppliers and third parties</u>.</p>
428-431	Influence peddling	-Influencing an official to get a profit taking advantage of a relationship personal.	UNLIKELY	HIGH	SCARCE	<p>- ALL GENERAL PREVENTIVE CONTROLS.</p> <p>- SPECIFIC PREVENTIVE CONTROLS:</p> <p>- Access to the ROTELU Integrated Management System Manual (IMS)</p> <p>- Accounting audits.</p> <p>- The adoption and adhesion of an <u>internal document</u> of commitment of the members of the Company to comply with current regulations on corruption, bribery, fraud and money laundering, and inclusion of an acceptance clause of said regulations in all <u>contracts concluded with customers, suppliers and third</u></p>

						<u>parties.</u>
510	Crimes committed on the occasion of the exercise of fundamental rights and public liberties guaranteed by the Constitution	-Promote or promote discrimination based on race, ethnicity, nationality, ideology, religion or belief, sex, sexual orientation or identity, personal situation, disability or illness. -Produce or develop media that promote any of the above discriminations.	UNLIKELY	HIGH	SCARCE	- ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS - Access to the ROTELU Integrated Management System Manual (IMS)
573-580 bis	Terrorism Financing	Collect, acquire, possess, use, convert, transmit or perform any other activity with goods or securities of any case to knowing that these will be used, in all or in part, to commit acts.	UNLIKELY	HIGH	SCARCE	- ALL GENERAL PREVENTIVE CONTROLS. - SPECIFIC PREVENTIVE CONTROLS: - Access to the ROTELU Integrated Management System Manual (IMS) - Accounting audits.