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1. INTRODUCTION

1.1 LEGAL REGULATION. PENAL CODE.

This “Penal Compliance” or Criminal Risk Prevention Plan establishes the model of organization, prevention, management and control of criminal risks to be implemented in the commercial Montajes ROTELU s.l. (hereinafter, ROTELU), in accordance with Organic Law 1/2015, of March 30, which amended Organic Law 10/1995, of November 23, of the Penal Code, as well as its other modifications, operated by Organic Law 5/2010, of June 22 and, Organic Law 1/2019, of February 20.

Following the modification operated by Organic Law 5/2010, of June 22, and, especially, its **art. 31 bis, the criminal liability regime of legal persons for crimes committed by their managers and/or employees was established in our legislation:**

“a) Of the crimes committed in the name or on behalf of them, and for their direct or indirect benefit, by their legal representatives or by those who acting individually or as members of an organ of the legal entity, are authorized to make decisions in name of the legal entity or have powers of organization and control within it.


b) Of the crimes committed, in the exercise of social activities and for the account and for the direct or indirect benefit thereof, by those who, being subject to the authority of the natural persons mentioned in the preceding paragraph, have been able to carry out the facts by have seriously breached by them the duties of supervision, surveillance and control of their activity, given the specific circumstances of the case.”

Likewise, the Penal Code itself provides as a cause for exemption from criminal responsibility that the legal person has implemented a crime prevention model in order to prevent or significantly reduce the risk of committing crimes. In order to benefit from the exemption, the following conditions must be met (**art. 31 bis 2 CP**):

- Adoption by the administrative body, before the commission of the crime, of effective organizational and management models to prevent or significantly reduce the risk of committing crimes of the same nature.
- Attribution of the supervision of the operation and compliance of the prevention model implemented to an organ of the legal entity with autonomous powers of initiative and control or that is legally entrusted with the function of supervising the effectiveness of the internal controls of the legal entity.
- Commission of the crime on the part of the authors natural persons fraudulently avoiding the organization and prevention model.
- Appropriate exercise of the functions of supervision, surveillance and control by the compliance body.

The prevention model must contain the following elements (**art. 31 bis 5 CP**):

1) Map of penal risks. It will identify the activities in which the offenses that must be prevented can be committed.

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2) Protocols. They will establish the protocols or procedures that specify the process of formation of the will of the legal person, of decision-making and execution of the same in relation to those.

3) Financial resource management models. They will have adequate financial resources management models to prevent the commission of crimes that must be prevented.

4) Complaints channel. It will impose the obligation to report possible risks and breaches to the agency responsible for monitoring the operation and observance of the prevention model.

5) Disciplinary system. It will establish a disciplinary system that adequately sanctions the breach of the measures established by the model.

6) Verification and update. It will carry out a periodic verification of the model and its eventual modification when relevant violations of its provisions are revealed, or when changes occur in the organization, in the control structure or in the activity carried out that make them necessary.

Article 31 ter establishes the criminal responsibility of the legal entity even in case of indeterminacy of the criminally responsible natural person, as well as the non-transmissibility of the exemptions, aggravating and/or mitigating between the latter and that:

“1. The criminal liability of legal persons will be enforceable provided that the commission of a crime that has been committed by the person who holds the charges or functions referred to in the previous article is verified, even if the specific responsible individual has not been individualized or has not it was possible to direct the procedure against her.

When, as a result of the same facts, the penalty of fine is imposed on both, the judges or courts will modulate the respective amounts, so that the resulting sum is not disproportionate in relation to the seriousness of those.

2. The concurrence, in persons who have materially performed the events or in which they would have made them possible for not having exercised due control, of circumstances that affect the guilt of the accused or aggravate their responsibility, or the fact that said persons have deceased or have been removed from the action of justice, will not exclude or modify the criminal responsibility of individuals legal, without prejudice to what is provided in the following article.”


Article 31quater establishes the mitigating regime for criminal liability of the legal entity:

“1. Only mitigating circumstances of the criminal liability of legal persons may have been carried out, after the commission of the crime and through their legal representatives, the following activities:

a) To have proceeded, before knowing that the judicial procedure is directed against her, to confess the infraction to the authorities.

b) To have collaborated in the investigation of the fact by providing evidence, at any moment of the process, that were new and decisive to clarify the criminal responsibilities arising from the facts.

c) Have proceeded at any time during the procedure and before the oral trial to repair or reduce the damage caused by the crime.

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d) Have established, before the start of the oral trial, effective measures to prevent and discover the crimes that could be committed in the future with the means or under the coverage of the legal entity."

To this end, and within this legal framework, this "Penal Compliance" is carried out, and the commitment is made to guarantee its diffusion, favoring its application throughout the company, as well as the mechanisms that this plan can implement, or the organs intended for proper application and operation.

It incorporates both the detection and analysis and evaluation of the Company's criminal risks and the fixing of those controls, existing or newly implemented, that facilitate the prevention of a potential commission of crimes in the different areas of the Company.

1.2 OBJECTIVE AND SUBJECTIVE SCOPE.

ROTELU is a company located in the Polígono Industrial of Ribadelouro, in the town of Tui (Pontevedra), which began its activity in 1988 and is mainly dedicated to the manufacture by welding of:


- Steel pipes (Penstocks, structural pipes....)
- Atmospheric tanks (Atmospheric tanks for liquid fuels, vertical tanks, silos...)
- Pressure Vessels (vessels GLP, pressure air vessels...)
- Steel structures (Industrial plants, bridges, cranes, Offshore Structures ...)
- Shipbuilding (hull parts for ships, towing guides, Stern rollers...)
- Boiler (Spiral cases, Draft Tubes, dismantling Box, Manifolds, Wye Branch...)

The defined measures are applicable to all the employees of Montajes ROTELU, SL and to those who act in its name or on its behalf and for its benefit, as well as their de facto or legal representatives, in accordance with the provisions of the Penal Code. In the same way, those employees or companies that carry out commercial activities for the company linked by commercial ties will be affected, and this to the extent that they intervene in the production processes with criminal risks of those included in the criminal risk map.

The company's external services must also know and apply the plan in their relations with the company, so that the operations carried out in relation to the company comply with a strict compliance with what is contained in it.

1.3 OBJECT.

The purpose of this "Penal Compliance" is to effectively serve the prevention of crimes in the company, so that all members of the company find the right tool for it. In this way, this Compliance works as a mechanism capable of helping employees and members of the company in crime prevention, as it will provide them with a mechanism capable of identifying criminally punishable behaviors and procedures, both their own and those of third parties, and that occur in the within of the company or its activities.

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Likewise, the purpose of this prevention plan is the correct formation of the company's will with respect to the actions to be taken in a situation of criminal risk, in order to guarantee the defense of its interests, taking into account the legal regulations and its procedural situation.

Ultimately, it is also its purpose to implement an optimal channel and capable of resolving and processing all situations in which the members of the company can appreciate any real or perceived violation by them of current regulations.

2. RISK MAP (ANNEXED I): IDENTIFICATION AND ANALYSIS OF PENAL RISKS (INHERENT RISK) AND EVALUATION AND IMPLEMENTATION OF CONTROLS)

2.1 INTRODUCTION

The Risk Map is the backbone on which the present Criminal Risk Prevention Plan is based, so that it includes punishable behaviors, criminal risks or crimes that the company may incur, identifying them, as well as those controls or procedures already established or to be instituted to prevent the commission of those. All of them are included in the merited **RISK MAP**, in **ANNEX I** of this Plan.

To obtain a thorough knowledge of the organization, we have carried out interviews with the different areas of the company, as well as the analysis of the documentation of the company that have helped to know their functions, composition, operation, processes and relationships with other areas and with third parties.

2.2 STRUCTURE RISK MAP

The Risk Map is divided into ten columns, in which the following data are collected:


In the first column is specified the article of the criminal code currently in force that corresponds to each crime.

In the second column the denomination of the crime, this is the behavior invoked by the precept.

In the third column a brief definition of the assumption of fact.

In the fourth column corresponds to the probability with which the risk may appear in ROTELU, contemplating a scale with three different valuations, corresponding to the lowest degree, that of unlikely, with risks that will hardly appear within the company, more often than six months, the medium as probable risk situations that without being present in the day-to-day of the company, do exist regularly with a usual frequency - greater than three and less than six months- and the highest degree, the most likely, with risks that are found in the day to day of the company, with a frequency of less than 3 months, so that the possibility, and therefore the probability of commission, makes them deserve special attention.

The fifth column, the one related to impact, assesses the seriousness of the consequences that the commission of the described behaviors can bring to the company, depending on the penalty that can be imposed, for this purpose the penalties provided for legal persons in article 33.7 of the LO 10/1995 of the Criminal Code. Three ranges of severity have been established, being the lower grade the so-called low, reserved for those crimes that would occur, would only cause penalties of economic content, the higher grade called serious, reserved for those behaviors that, if committed within the company, would

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have such an entity that is estimated could cause the dissolution or suspension of the activities of the company, and the intermediate grade, named high, which is established for those cases in which the consequences of the commission, without entailing the penalties reserved for those classified as serious, may be aggravated by the extension of its consequences beyond the criminal field.

In the sixth column, after evaluating the list of criminal rates, the INHERENT RISK incurred by the Company has been obtained. The inherent risk is the intrinsic risk of each activity, without taking into account its controls that are carried out in the organization, and responds to the equation in which the risk equals the probability of its impact. For this, the sector, scope, object and type of business organization has been taken into account. Three grades are established, the lowest would be the SCASS, the medium NOTORIOUS, and the high, SERIOUS.

Inherent Risk Matrix

PROBABILITY

Very likely	NOTORIOUS	SERIOUS	SERIOUS	
Likely	SCARCE	NOTORIOUS	SERIOUS	
Unlikely	SCARCE	SCARCE	NOTORIOUS	
	LOW	HIGH	SERIOUS	IMPACT

The seventh column includes the controls established to mitigate the damage related to the risk analyzed. These controls and procedures are divided into general and specific controls for each risk analyzed, which are developed in section 2.4 of this section.


In the eighth column, the effectiveness of the implemented control is collected, that is, its suitability for the prevention or minimization of the risk to which it is associated, and thus the frequency with which it is carried out will be taken into account, which may be residual (so punctual in some process), periodic (it is carried out every so often), or constant (it is framed in parallel in any process or activity), and thus assess the control design and its final effectiveness, establishing three ranges, oriented from less than greater effectiveness.

Minimal: the control is in place, but it has flaws in the design that make it very difficult to display an effect or, directly, it is not being applied effectively.

Moderate: Control is implemented in the company, even the design is adequate and capable of producing inhibitory effects, but the full effectiveness of the controlling measure depends on human interventions that call into question its full effectiveness.

Full: the control is correctly implanted and designed, so it displays all the effectiveness expected to inhibit the associated harmful scenario.

The evaluation of the effectiveness of the controls, both the evaluation of their design and their final effectiveness, will be carried out through the internal audit that will be carried out annually

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The ninth column shows the Residual Risk, that which would remain once the controls have been implemented and their impact assessed. In such a way that to quantify the residual risk, an assessment must be obtained regarding the probability that the inherent risk will materialize, on the one hand, and the value associated with the risk assessment obtained (minimum, moderate or full) by the other. Thus resulting in several degrees, low SCARCE, medium NOTORIOUS and high, SERIOUS.

Residual Risk Matrix

INHERENTE RISK

Serious	NOTORIOUS	SERIOUS	SERIOUS	
Notorious	SCARCE	NOTORIOUS	SERIOUS	
Scarce	SCARCE	SCARCE	NOTORIOUS	
	FULL	MODERATE	MINIMUM	EFFECTIVENESS

In the tenth column, the "Mitigation Plan" is included, that is, the controls to be applied for those crimes that exceed the Company's "Risk Threshold", which is established in Notorious, (the Company assumes a Notorious risk).

Scarce risk, no control action will be established.

Notorious Risk, the suitability of establishing any control action will be assessed where appropriate.


Serious Risk, control action will be established.

2.3 LIST OF CRIMES INCLUDED IN THE RISK MAP

Taking into account the catalog of possible crimes generating liability included in the Criminal Code, the following crimes have been included in this Risk Map, for which the commercial ROTELU is capable of generating criminal responsibility. Likewise, the case of article 311 crimes against workers is also included, which, despite not generating criminal responsibility for the Legal Entity, may entail some of the consequences provided for in article 129 of the Criminal Code. These accessory consequences have the content provided as a penalty for legal persons by article 33.7 Criminal Code (suspension of activities or closing of premises, among others).

The list considered the following:

1. Crime of discovery and disclosure of secrets. (art. 197 and ss)
2. Scams and fraud in all its modalities (art. 248-251 bis)
3. Real estate and contractual scam (art. 251)
4. Lifting of assets and frustration in execution (art.257-258 ter)
5. Punishable Insolvencies (art. 259-269)
6. Computer damage (264-264 quarter)
7. Crimes against industrial and intellectual property (art. 270-277 Y 288)
8. Crimes against the market and consumers (278-286 y 288)
9. Corruption in business (286 bis, ter and quarter)

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10. Reception and money laundering (art. 301-303)
11. Illegal financing of political parties (art. 304 bis)
12. Crimes against public finance and social security (art. 305-308 andy 310 bis)
13. Accounting crime (art. 310-310 bis)
14. Crime against workers (art. 311-318)
15. Crime against the rights of foreign citizens (art. 318 bis)
16. Crimes against land and urban planning (art.319)
17. Crimes against natural resources and the environment (art. 325-328)
18. Crimes related to nuclear energy and ionizing radiation and explosive risk. (art. 341-345)
19. Risk offenses caused by explosives and other agents (art. 348-350)
20. Bribery (419-427 bis)
21. Influence traffic (art. 428-431)
22. Crimes committed on the occasion of the exercise of fundamental rights and public liberties guaranteed by the Constitution (art. 510-510 bis)
23. Crimes of embezzlement of public funds (432-435 bis).
24. Crimes of Terrorism (art. 573-580 bis).


Likewise, there are other crimes in the Criminal Code, which although they can be attributed to legal persons, the risk in the ROTELU company is insignificant or null. Notwithstanding that this valuation does not have a perennial sense, if not for the present time, so in the normal tasks of updating the program the following articles must be reviewed in case there have been substantial changes in the conditions of the company that could turn them into potential risks for ROTELU. Excluded crimes are:

- Article 156 bis, related to punishable conduct in relation to organ trafficking.
- Article 177 bis, which includes behaviors related to trafficking in human beings.
- Articles 187 and 189 bis, on crimes related to the promotion of prostitution and corruption of minors.
- Article 286 bis.4, bribery behaviors carried out by sports entities to fraudulently alter sports competitions of special relevance.
- Article 359 to 378 crimes related to public health (including drug trafficking).
- Article 386 and 387 crime of counterfeiting currency.
- Article 2.6 LO 12/1995 on the Repression of smuggling. Smuggling crime.

2.4 DEFINITION OF CRIMINAL TYPES OR RISKS IN THE CRIMINAL CODE. (SEE ANNEX II)

The legal definitions of criminal rates are included in ANNEX II of this plan.

2.5 EVALUATION AND IMPLEMENTATION OF GENERAL AND SPECIFIC CONTROLS FOR CRIMINAL RISKS DETECTED

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Once the criminal risks have been identified and analyzed, they have been evaluated in order to make the appropriate decision regarding their assumption, transfer to a third party, elimination or minimization (with the implementation of appropriate preventive, corrective or organizational measures).


The information obtained in the study of the organization has been essential, especially the information related to the culture of existing compliance and the objectives set, being the case of ROTELU that of a legal person with a seated track record in the field of social responsibility and in the Business and work ethics, the documentation and information related to the corporate responsibility assumed, as well as the one established in **the Integrated Management System Manual**, and the **ISO** certificates it has been compiled, these mechanisms of action already being implemented in the company, and the adoption of the reinforcement measures that have been considered necessary for a greater effectiveness of the prevention model has been proposed.

The model structures crime prevention by implementing two types of controls:

- a) General preventive controls that constitute the basis of risk control and are effective in mitigating the generic risk of committing crimes.
- b) Specific preventive controls constituted by concrete measures whose purpose is to mitigate a specific criminal risk.

In relation to General Preventive Controls, Montajes ROTELU s.l. have already implemented or will implement the following general measures:

- Code of Ethics and Conduct: Corporate document that establishes the ethical and professional conduct commitments to be followed by all employees of the company. The code reflects the principles and values that are mandatory for all employees.
- Regulation of the Compliance Officer: Document whose main objective is to determine the guidelines related to: Composition; Roles and responsibilities of the Compliance Officer; and actions to be carried out in case of incidents.
- Complaints channel. Confidential way of communication of potential behaviors/procedures contrary to the law and/or ethics and guidelines set by the company.
- Disciplinary regime: Framework that establishes the consequences derived from the breach of the Montajes ROTELU s.l. Code of Conduct.
- Delimitation of functions of jobs and powers of attorney for company representatives.
- Process Map and Organization Chart: Collected in the Integrated Management Systems Manual. For the realization of the process map and the organization chart of the company, it has been based on the Manual of the Integrated Management System of the company, a document that has come to detail the processes that are in its operation, as well as the business organization chart. We consider that both, embodied in this integrated manual are applicable to achieve the objective of this plan, to which we refer.
- Training of employees and executives in relation to the criminal risk prevention plan.

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- Letter to Suppliers: Document that informs suppliers of the need to comply with the ROTELU Code of Conduct and not to carry out activities contrary to it)

Within the SPECIFIC CONTROLS the ROTELU company has implemented and will implement the following:

- Today, the company Montajes ROTELU s.l. has implemented in his organization an Integrated Management System, (S.I.G.), with the following detail and its corresponding certificates:
- **Quality system according to the UNE-EN ISO 9001 standard**, which ensures the operation and quality of the company.
- **System of components of Steel structures according to the UNE 1090-2 standard**, mandatory for manufacturers of metal structures for the EC market.
- **Welding system by fusión of metallic materials according to the UNE-EN ISO 3834 standard**, which requires, always and at all times, to meet the requirements and welding parameters.
- **Environmental Management System according to the UNE-ISO 14001 standard**, which ensures environmental protection during the operation of the production process.
- **Occupational Health and Safety System according to OHSAS 18001**, which protects and monitors the safety and health of all workers in the workforce.


All this is included in the Integrated Management Manual (IMM). Cornerstone of the an Integrated Management System of the company. It describes the hierarchical and organizational structure of the company, and provides a clear process map that allows you to have an overall picture of the company..

According to its own definition, the Manual aims to “make a description of the Integrated Management System, the Internal Organization, Roles, Responsibilities and Authorities that Montajes ROTELU has implemented in accordance with the requirements of EN ISO 9001, EN ISO 14001, OHSAS 18001, EN 1090-1 and EN ISO 3834-2 in order to ensure quality, compliance with the requirements of the product and increase the satisfaction of our customers, ensure respect for the environment in the development of activities and ensure the safety and health of the workers of the company.

“The scope of the Integrated Management System of Montajes ROTELU s.l. It includes the Design, Production, Assembly and Installation of Industrial Works, Metallic Structures, Boilermaking and Pressure Vessels”

“To ensure compliance with sections 5.2 of Standard EN-ISO 9001: 2015 and EN-ISO 14001: 2015 and section 4.2 of OHSAS 18001: 2007, the management of Montajes ROTELU s.l. has formulated the Integrated Management System Policy contained in annex A1-MSI-ROT of this manual”

- Implementation of the DATA PROTECTION system, in accordance with REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of April 27, 2016 and Organic Law 3/2018, of December 5, on the Protection of Personal Data and guarantee of digital rights, both relating to the protection of natural persons with regard to the processing of personal data and the free movement of these data.


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- Declaration of conformity of specially exposed staff.
 - Compliance clause in offers to clients.
 - Compliance clause in supplier orders.
 - Document information and confidentiality commitment with workers.
 - Sms notification of each charge made on the cards.
 - Contracts with treatment managers.
 - Control by means of quality certificates of the required qualities, in the reception of the materials.
 - Password Policy document.
 - Document Functions and obligations of staff access to data.
 - Control in the reception of materials with the quantities indicated in the orders.
 - Compare the invoices received with the orders issued and received or with the contracts in force.
 - Payment control through the list of the provision of payments to suppliers.
 - Comparison of payments received with the list of provision of payments to suppliers.
 - Checking the bank accounts with the bank statement.
 - Control of charges through the list of invoices pending charges.
 - Requirement of bank account certificate suppliers before issuing a transfer.
 - Consult in the VIES of the tax agency the numbers of intra-community operators before carrying out these operations, and printing the receipt.
 - Own collective agreement.
 - Sending of sales invoice by mail to the client with a copy to the manager direction.
 - Data protection: backup encryption.
- No cash box.

3. CONTROL AND SUPERVISION BODY. COMPLIANCE OFFICER

3.1 INTRODUCTION

The Compliance Officer is responsible for monitoring, compliance and sufficiency of the measures proposed by this Plan, as well as the processing and resolution of complaints that may be filed by ROTELU employees or third parties.

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The Compliance Officer must know in detail the activity of the company, while having the authority and independence necessary to guarantee the credibility and binding nature of the decisions taken.

Likewise, it will treat with the utmost confidentiality all the information available to it.

3.2 FUNCTIONS OF THE COMPLIANCE OFFICER


The Compliance Officer is the person in charge of carrying out the functions detailed below:

- Follow up on the measures adopted in the field of prevention of criminal risks and their sufficiency. Internal evaluation with the functional addresses affected to verify the maintenance of the controls.
- Supervise the operation of the Criminal Risk Prevention Plan.
- Propose and, where appropriate, adopt the complementary measures it deems appropriate to guarantee due compliance with the plan and, in general, compliance with the purposes indicated in the previous section.
- Report annually to the Board of Directors about the activity carried out and immediately in case of detection of infractions.
- Guarantee the diffusion of the principles of the Criminal Risk Prevention Plan. Promote and supervise initiatives aimed at diffusion knowledge and understanding the control system.
- Analyze legislative changes and other developments that may affect the prevention of criminal risks controls implemented.
- Communicate to the Administrative Body the infractions detected in the field of criminal risk prevention.
- Communicate to the corresponding responsible the deficiencies detected in the established controls and improvement proposal.

3.3 COMPLIANCE OFFICER CHARACTERISTICS

The Compliance Officer must have the following characteristics:

- **Autonomy and independence:** what will mean, as far as possible given the limited size of ROTELU, not being directly involved in the activities whose supervision and control are to be carried out.
- **Professionalism:** has the knowledge and experience necessary for the proper performance of the assigned function.
- **Continuity of the action:** ability to ensure compliance with the regulations, implementing and updating them through the necessary inspection powers.

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The Compliance Officer is obliged to guarantee the strict confidentiality of the data and information of which he is aware of the assumption of the obligations described in this plan. The same obligation will link the members of the Administration body with respect to that information that, on this matter, the Compliance Officer transmits to them. The Compliance Officer will file the documents signed by the Employees in manuscript or electronic form.

In order to ensure maximum effectiveness of their respective activities, the Compliance Officer will have free access to all ROTELU documentation that may be useful. In this regard, those responsible for any area of the Company will be obliged to provide the Compliance Officer with any information requested about the activities of the area related to the possible commission of a crime.

3.4 REGIME OF THE COMPLIANCE OFFICER

The Compliance Officer will continuously monitor the Criminal Risk Prevention Plan. An ordinary review of the plan and an extraordinary review will be carried out annually whenever a situation that requires it is detected. Likewise, it will hold any additional meetings with the purpose of exercising the functions foreseen in the Criminal Risk Prevention Plan.

In the event that any breach is detected in the execution of the approved plans, including the obligation to inform by a person in charge or responsible for the different processes, the Compliance Officer will be immediately informed, who will assess the severity of the risk derived from said non-compliance, in order to determine if it is to be transferred to the Administrative Body so that it establishes the consequences of said non-compliance within the framework of the applicable labor legislation.

3.5 COMPOSITION

This body will be formed by Ms. Maria del Pilar Lorenzo Rodriguez, head of administration.

4. COMPLAINT CHANNEL


4.1 IMPLANTATION

ROTELU will establish a complaints channel accessible to both ROTELU employees and third parties that allows them to send, with complete confidentiality, inquiries about the company's regulations, as well as to inform about possible breaches or violations thereof.

This channel will not operate in ROTELU as a single channel for reporting on these matters, but as one more among several equally valid channels to which employees can go to notify any breach or violation of the rules that may occur.

Once ROTELU has established the complaints channel, it will issue a statement to all employees informing of its existence, demanding the proper use, responsibility and commitment of all those who intend to access it, recommending a prior and correct evaluation of the veracity and transcendence of the facts object of denunciation.

Any person may submit their doubts, suggestions or complaints regarding the breach of the internal codes of ROTELU. Likewise, any person may present the appropriate communication/complaint in case of any regulatory breach by the company. The Employee or third parties who have indications or

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suspicious of the commission of any crime, as well as the violation of any of the principles of this Plan, must show it to the Compliance Officer by sending an email to the email address: compliance@rotelu.es

This route will be preferred to inform the company of any possible regulatory breach that is being made or has been made. However, this route is not exclusive, so that if the bodies of the legal entity in charge of regulatory compliance have effective knowledge by any other means of committing conduct that could be constitutive of a breach, they will initiate ex officio identical actions to those that would be launched before receiving a communication through the complaints channel.

The ROTELU company in its Integrated Management System has implemented a support procedure called "Non-Conformities", which will remain in force without prejudice to the complaints channel established in this Plan and with the obligation that any part of non-conformities or claims of clients provided for in said procedure already implemented must be transferred to the Compliance Officer in order to review and classify them as complaints of this Criminal Risk Prevention Plan and process them according to the procedure established in this plan.

In the event that a breach is detected in the obligation to inform by a person in charge or responsible for the different processes or, where appropriate, an Employee who has had direct knowledge of the facts, the Compliance Officer will assess the severity of the criminal risk derived from said breach.

Hierarchical superiors to whom they have been notified, by persons in their charge, breaches or violations of compliance regulations, must notify them in turn, immediately and prior to any other action, to the Compliance Officer, person who will proceed to carry out the relevant investigations.


Complaints will be made nominally. If there is the possibility that in the complaints channel, some type of communication is received by any of the means that allows it, where the information of the complainant is not recorded, these will not be automatically rejected, although they can never serve as the only proof of the commission of an irregularity or a crime.

The Compliance Officer will ensure maximum confidentiality about the identity of the person who notifies, unless such information is required by a competent authority - judicial or administrative - in which case the company will be obliged to transfer said information to the requesting body.

The complaint must include, among other aspects, the following:

- Identification of the complainant.
- Description of the irregularity observed and of the supposed responsible, indicating the moment in which it has occurred and if it is punctual or recurring.
- Facts accrediting the said irregularity.
- Attached documentation (if available).
- Comments.

4.2 PROCESSING OF COMPLAINTS

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The Compliance Officer will be responsible for making all communications, informations and authorizations referred to in this Plan.

Once the complaint is received, in a first phase of RECEPTION AND ANALYSIS, the Compliance Officer will send an acknowledgment of receipt to the complainant within a maximum period of 5 business days and of the registration and opening of the file.

Subsequently, it will examine and assess the admissibility of the same within a maximum period of 15 business days from the receipt of the complaint, lifting up the RECORD of the decision it has taken and notifying the complainant within that period of time:

- a) If the Compliance Officer considers that the complaint is inadmissible or unfounded for not violating the Criminal Risk Prevention Plan, the file will be closed and the complainant will be notified by reasoned agreement.

If bad faith or recklessness is observed in the complaint filed, the Administrative Body will be notified so that it may adopt the appropriate disciplinary measures.


- b) If the Compliance Officer considers that the complaint is pertinent, the following assumptions may occur:

- That the content of the complaint be about a matter that has no relation to the content of the Criminal Risk Prevention Plan: the Compliance Officer will forward it to the corresponding competent responsible.
- That the complaint is considered pertinent, but its content is insufficient, incomplete or does not provide the necessary detail so that the investigation of the file can be initiated, will be sent to the complainant communication requesting you to provide additional information or documentation within a maximum period of 15 business days.
- That there are indications of the content of the complaint of the commission of a crime: the investigation of the file will begin, a timely communication being sent to the complainant notifying him of the opening of the file. In the same period, the accused will be notified of the complaint filed and the opening of the file. The hearing of the accused will be held unless he considers that the information to the accused must be delayed so as not to frustrate the investigation and preserve evidence avoiding its destruction or alteration. In any case, the affected respondent will be informed within a maximum period of 3 months from the filing of the complaint.

In both cases, they will be informed of the rights and obligations established by the personal data protection regulations.

4.3 FILE INSTRUCTION

The Compliance Officer will be in charge of processing the instruction phase. In this phase, the accused will be processed for hearing, as outlined above, those affected and third parties who can act as witnesses, the intervention of which will be strictly confidential.

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Once the investigation of the file has been carried out, which may not exceed three months, the Compliance Officer must issue an INSTRUCTION REPORT on the matter, with a resolution proposal, which will include, among others:

- Identification of the complaint, the complainant and the Compliance Officer.
- Data provided in the complaint.
- Analysis of the information and documentation provided in the complaint, of that collected by the Compliance Officer and, where appropriate, of that provided by the accused.
- Assessment of the allegations made in the hearing process.
- Motion for a resolution.
- Likewise, if there is a weakness in an internal control of those provided for in this Plan, it will indicate the measures to be taken that it considers pertinent for its improvement.

4.4 FILE RESOLUTION

The Compliance Officer, after issuing his report, will also issue a REASONED AGREEMENT, always within 3 months from the receipt of the complaint, and that will estimate or dismiss the complaint filed, justifying, in any case, the decision taken.

The agreement will be notified to the complainant and the accused within the same period. The agreement must contain:


- Identification of the file number and the Instructor of the Procedure.
- Summary of the facts denounced and the result of the investigation.
- Decision adopted (estimation/ dismissal)
- Legal and factual grounds of the decision taken.
- Measures to adopt.

In the event that the agreement is dismissed, the complaint will be registered and filed.

In the event that the agreement is estimatory, the Administrative Body will be informed so that it applies the corresponding disciplinary measure on the accused, or it will be brought to the attention of the responsible area, so that it may adopt the appropriate measures regarding the accused, in the case of not being an employee of ROTELU, but a collaborator or supplier. All this without prejudice to its communication to the competent public authorities, if necessary .

All agreements will be due and sufficiently motivated.

The Compliance Officer will ensure that there is no type of retaliation against the complainant or the accused, guaranteeing at all times the protection of their data and their confidentiality.

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The period of conservation of the data provided will be for the time necessary to decide on the origin of initiating an investigation into the reported facts.

In any case, three months after the introduction of the data, the data is deleted from the complaints system. And if the conservation of the data is necessary to continue the investigation, they can continue to be treated in a different environment by the body of the entity that is responsible for said investigation.

Complaints that have not been processed may only be recorded anonymously.

4.5 DATA PROTECTION

In any case, the confidentiality of the communication / complaint will be guaranteed at all times. The communications made will generate a file that will be recorded and identified by a reference, ensuring compliance with the provisions of the data protection regulations. All persons who intervene in the possible investigation processes have the obligation to maintain due confidentiality and keep secret the data and information to which they have had access.

5. DISCIPLINARY REGIME

Failure to comply with the principles and values of the Criminal Risk Prevention Plan or the Code of Conduct may give rise to labor sanctions, in application of the provisions of the Collective Agreement of Montajes ROTELU s.l., without prejudice to the administrative or criminal sanctions that in their case they could result from it.

The disciplinary regime will be applied by the Administrative Body, at the proposal of the Compliance Officer, and in application of the sanctions provided in the ROTELU Collective Agreement and labor regulations.


Likewise, in the event of non-compliance with the aforementioned principles and values, a supplier or collaborator of ROTELU, this may give rise to the application of contractual or other measures that proceed in the terms provided in the applicable regulations.

Regarding ROTELU personnel to whom the merited Collective Agreement does not apply, in this case, the sole administrator Mr. Jose Luis Abalde Almuiña, will be sanctioned in his case with the administrative or criminal sanctions that may result from his non-compliance.

6. TRAINING

The ROTELU company will execute a training plan on the prevention of criminal risks for its staff, offering online or face-to-face training.

With regard to training and awareness in ROTELU, it is proposed as an objective to ensure knowledge and diffusion of the rules of conduct adopted among staff. All recipients have to be informed, both

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about the objectives of conduct and transparency that are intended to be achieved, as about the way through which ROTELU has decided to prevent criminal risks and prosecute criminal behaviors that were detected.

7. DIFFUSION

The diffusion of this Plan is the responsibility of the Compliance Officer, who will ensure its diffusion to all employees and target providers thereof. This diffusion will emphasize the importance of its compliance and the assumption by ROTELU of the principles that both the Code of Ethics and the present plan establish those documents referred to in it.

This organizational model of ROTELU, as long as it is responsible for the prevention of criminal risks in the company, will be available through a link on the corporate website, so that both employees and third parties who have a relationship with the company, or even without having it, they can know the interest of ROTELU for the prevention of crimes within it, and communicate through the channel enabled for it, the possible commission of crimes or conduits contrary to the regulations in force within the company.

All current and future workers will be given the Code of Ethics and the Collective Agreement (which includes the Disciplinary Regime), together with the documentation normally provided for hiring. Likewise, online access will be provided to this Plan and to all those documents, to which reference is made therein. This Plan will also be available on the Company Bulletin Board.

8. SUPERVISION AND UPDATE

As for its update, since a prevention model involves a dynamic management program, the appropriate revisions will be carried out periodically, being this one-year periodicity, paying special attention to regulatory changes that are directly related to the plan, to the modifications of the lines of business of the company, or to changes in the productive processes that have been taken into account, which would make the revision of the program advisable. This review and verification task will correspond to the regulatory compliance instruction and control body.

In any case, the model revision tasks will be urged as long as the legal regulations governing the operation of the company or its business or activity sector have been substantially modified, when the conditions of the company on which this was carried out change plan –at least those that based the evaluation of the criminal risks-, or whenever complaints of breaches of the norms of the model are received or detected.

9. ENTRY INTO FORCE

This Criminal Risk Prevention Plan will enter into force on the day of its Publication on the website and delivery to employees of the document that reflects the ethical code and the link to the web.