


## SUPPORT PROCEDURE


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<b>TITLE</b>	<b>PENAL COMPLIANCE</b>
<b>EDITION</b>	<b>04</b>
<b>PAGES</b>	<b>26</b>

EDITION	DATE	DESCRIPTION	REALIZED	REVIEWED	APPROVED
00	25/06/2020	Issuance of the Compliance document	AS EXTERNAL	JA	DG
01	19/02/2021	Inclusion of control actions	MPLR	JA	DG
02	27/01/2022	Inclusion of control actions (sending the sales invoice to the customer with a copy to the manager direction, encryption of backup copies and no cash box) Change compliance officer	MPLR	JA	DG
03	18/10/2022	Add Crime against moral integrity and workplace harassment	MPLR	CO	DG
04	02/02/2023	Modification point 4 complaints channel (outsourcing)	MPLR	CO	DG


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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 have

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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).
25. Crime against moral integrity and workplace harassment. (Art. 173.1)

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.

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

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.

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- Training of employees and executives in relation to the criminal risk prevention plan.
- 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.
  - 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 INTRODUCTION

#### 4.1.1 Definitions

- **IRREGULARITY:** Any fact that allegedly violates the precepts established in the Code of Ethics of MONTAJES ROTELU, S.L., the internal regulations that govern the entity or current legislation.
- **ETHICAL CHANNEL** (hereinafter, "Channel"): It is a "Web" portal that MONTAJES ROTELU, S.L. makes available to all people affected by the Code of Ethics (organization staff and external third parties) and any person or interest group related to MONTAJES ROTELU, S.L., so that they can report any irregularity.
- **COMMUNICATOR:** Person who, by virtue of the provisions of this protocol, communicates an irregularity in matters of ethics.
- **SUBJECT INVESTIGATED:** Person to whom the communicator accuses the commission of an irregularity.
- **ETHICS COMMITTEE:** Body responsible for the promotion, monitoring and control of compliance with the values of conduct established in the Code of Ethics, through the investigation of communications of

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possible irregularities and the proposal of sanctions and corrective measures for each case, it will be made up of the Compliance Officer.

- **INSTRUCTOR OF THE FILE** (hereinafter “Instructor”): Person who is a member of the Ethics Committee (the Compliance Officer), in charge of carrying out the investigation, directly or indirectly through collaborating companies hired for this purpose, of the file of the alleged irregularities.
- **CHANNEL MANAGER**: Independent external company that receives communications of possible irregularities, records the information and attached documentation, and reports the information to the Ethics Committee, so that it can open and process the investigation files it deems appropriate.

#### **4.1.2 Commitment**

MONTAJES ROTELU, S.L. has institutionalized the general principles of action and ethical values, of obligatory compliance by all the organization's staff (administrators, managers, employees) and all those natural or legal persons whose activity is expressly submitted to the Code of Ethics of MONTAJES ROTELU, S.L. ). It also has in its organizational structure the figure of the Ethics Committee whose function, among others, is to consistently resolve ethical conflicts that may arise in the course of the entity's corporate life, and the figure of the Compliance Officer (member of the Ethics Committee) whose function is to monitor, control and coordinate those responsible for control functions in each area, in relation to regulatory compliance and business ethics of the entity's interest groups (employees, customers, suppliers, professionals, etc).

To guarantee the confidentiality of the personal data of the communicators and provide a professional service in the management of communications, MONTAJES ROTELU, S.L. has opted for hiring a specialized external company, as Channel Manager.

MONTAJES ROTELU, S.L. considers it necessary to have a protocol for the processing of possible irregularities of an ethical, criminal, financial, administrative, etc. nature. In this sense, this protocol has been designed so that the users of the Channel are aware of its operation and the guarantees of confidentiality, privacy rights, presumption of innocence and self-defense of the investigated persons that are included in it.


#### **4.1.3 Responsibilities**

All persons affected by the Code of Ethics of MONTAJES ROTELU, S.L. (staff from the organization) and external third parties have an obligation to:

- Ensure compliance and report any irregularities.
- Provide collaboration in the analysis and investigation of an irregularity, provided they are required for this by the Ethics Committee or the Instructor.
- Keep due confidentiality regarding the collaboration provided and the facts posted on your behalf knowledge.

The communicator has the responsibility to provide all the evidence or indications that he has at his disposal, at the initial moment of the communication of the irregularity.



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The imputation of facts with knowledge of their falsity (false communications), can derive in criminal or civil responsibilities in the terms contemplated in the current legislation, as well as in the disciplinary measures that may correspond.

#### **4.1.4 Communications not subject to the channel**

They are not subject to the Channel and will be archived without processing, communications regarding:

- Doubts, inquiries or complaints, about a work situation that does not imply an irregularity or possible violation of the Code of Ethics.

In this case, it is procedural that the query may be made personally to the corresponding department, by phone 986639606 or by email e-mail [rotelu@rotelu.es](mailto:rotelu@rotelu.es).

- Opinions or suggestions for improvement.

The company has a web form on its corporate website to collect any query or suggestion.

#### **4.1.5 Guarantee of confidentiality and non-retaliation**

MONTAJES ROTELU, S.L. guarantees its commitment to the absolute confidentiality of the identifying data of the complainant, as well as the absence of reprisals for the communication. In this sense:


- The members of the Ethics Committee are subject to a commitment of confidentiality regarding the entire information regarding communication. Likewise, all parties will be informed affected about the processing of their personal data, as well as to comply with any other duty required by the legislation on protection of personal data.

- MONTAJES ROTELU, S.L. has opted for the contracting of a specialized external company ADAPTALIA LEGAL-FORMATIVE GROUP, S.L. as Channel Manager, to mediate between the communicant and the Ethics Committee providing the content of the communication, but not the data personal information of the communicator, except in the following situations:

- A false communication (allocation of facts with knowledge of their falsehood).
- There is a requirement for identification by State Security Forces and Bodies, Public Administrations with jurisdiction over the reported actions, Courts of Justice or other jurisdictional bodies.
- Being essential for communication research.

#### **4.1.6 Data protection**

The data of those involved in the procedure will be managed in accordance with the provisions in Regulation 2016/679 on the Protection of Personal Data and in the Organic Law 3/2018 of Data Protection and Guarantees of Digital Rights and will be incorporated into the Record of Treatment Activities of MONTAJES ROTELU, S.L. as Responsible for Treatment, domiciled in POL. IND. RIBADELOURO - 36710 - TUI (PONTEVEDRA) with the purpose of managing, investigating and resolving communications in relation to the alleged commission of irregularities.

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Communicants may freely exercise their rights of access, rectification, deletion, opposition, limitation and portability, accompanying the necessary information through one of the following means:

1. Letter addressed to: GRUPO ADAPTALIA LEGAL-FORMATIVO, S.L., CL. JULIAN CAMARILLO 26, 4<sup>th</sup> PLANT / 28037 - MADRID (MADRID).

2. By email to the address: [legal@grupoadaptalia.es](mailto:legal@grupoadaptalia.es).

Needed information:

- Name and surname of the interested party.
- Photocopy of the DNI, passport or other valid document that identifies you, or of the person who represent you, if any.
- Petition in which the request is specified.
- Address for notification purposes, date and signature of the applicant.
- Supporting documents of the request made, if applicable.

If you wish to obtain additional and detailed documentation on our privacy policy, you can consult it in the footer of the Channel, by clicking on the following link <https://montajesrotelucanaletico.appcore.es/index.php?option=canaletico&help=terms>, or sending email to [legal@grupoadaptalia.es](mailto:legal@grupoadaptalia.es).

#### **4.1.7 Validity of the protocol**

This protocol for the processing of possible ethical irregularities has been approved by the Administrative Body of MONTAJES ROTELU, S.L., being in force as long as a new version is not approved.


## **4.2 REPORT OF A COMMUNICATION**

### **4.2.1 Channel access**

By clicking on the link <https://montajesrotelu-canaletico.appcore.es> or directly from the website <https://www.rotelu.es/es/inicio/> of MONTAJES ROTELU, S.L., the communicator may access the channel.

In the top menu of the initial Channel screen, three options are available:

- **NEW COMPLAINT:** To report a new communication of irregularity.
- **FOLLOW-UP OF THE COMPLAINT:** To follow up, provide new information or complementary documentation, to a communication already made previously.
- **HELP:** To access additional Channel documentation (Channel Protocol and Code of MONTAJES ROTELU, S.L.), or obtain information from the technical support of the Channel.

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#### 4.2.2 Report of a new communication

To make a communication, the communicator must click on the NEW COMPLAINT section, dividing the communication process into five steps:

Step 1: Select the reason for the communication-

Step 2: The communicator must decide if they want to make an anonymous communication or include their personal data information and email so that MONTAJES ROTELU, S.L. can contact him at assumption of needing additional information to clarify the reported event.

Step 3: The communicator must fill in the data required in the form, taking into account note that there are mandatory fields and voluntary fields.

It is very important that the communicator incorporates all the information that he remembers about the irregularity. The more complete the communication, the better MONTAJES ROTELU, S.L. will be able to act, to identify and remedy the irregularity.

Step 4: The communicator, if he wishes, can initially contribute up to a maximum of three files documentation or probative images, in relation to the communication made.

Subsequently, you must accept the Privacy Policies and pass the CAPTCHA test before to go to the next step.

Step 5: Once the communication has been sent, if the caller has provided an email address, you will see an information screen about sending an email to the address provided and the need to validate the communication, by clicking on the link attached to the mail.

If within 48 hours the communicator does not validate the communication, it will not be recorded and all the included data will be deleted from the system.

After validating the communication, the caller will receive a confirmation email registration, with the identification code of the communication and a password.

In the event that the communicator has made an anonymous communication, it will be shown in display the communication report number and password. The communicator must copy them to check the status of your complaint in the future.


#### 4.2.3 Attach additional information or documentation

In the event that the communicator wishes to incorporate into the communication information or additional documentation, you must access the MONITORING section.

To avoid identity theft, it is mandatory to enter the report number and password provided to you in the registration confirmation email or on the screen, if the communication was anonymous.

#### 4.2.4 Follow-up on a reported communication

In the event that the caller wishes to see the status of a communication already reported (archived, admitted for investigation, closed, etc.) or see if there is any notification in reference to the

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communication, you must also access the MONITORING section and enter the report number and password that were provided in the confirmation email of the register or on screen, if the communication was anonymous.

#### **4.3 VALIDATION OF A REGISTERED COMMUNICATION**

After the communication is registered, the Channel Manager will proceed to study it to determine if it is admitted for investigation or archived, for which it has a maximum period of 30 days natural.

During this period, the Channel Manager may request additional information from the caller to correct possible communication defects. If within 15 calendar days the communicator does not provide such information and corrects the indicated defects, it will be filed without investigation process

The Channel Manager may:

**1.** File without investigation process and finalize the file, in the event that:


- The communication does not meet the minimum formal requirements for processing.
- The conduct does not present reasonable indications of an infraction.
- The communication refers to a doubt, consultation or complaint (for example, about a work situation, characteristics of a product, etc.), without implying an infringement.
- The content of the communication is manifestly irrelevant.

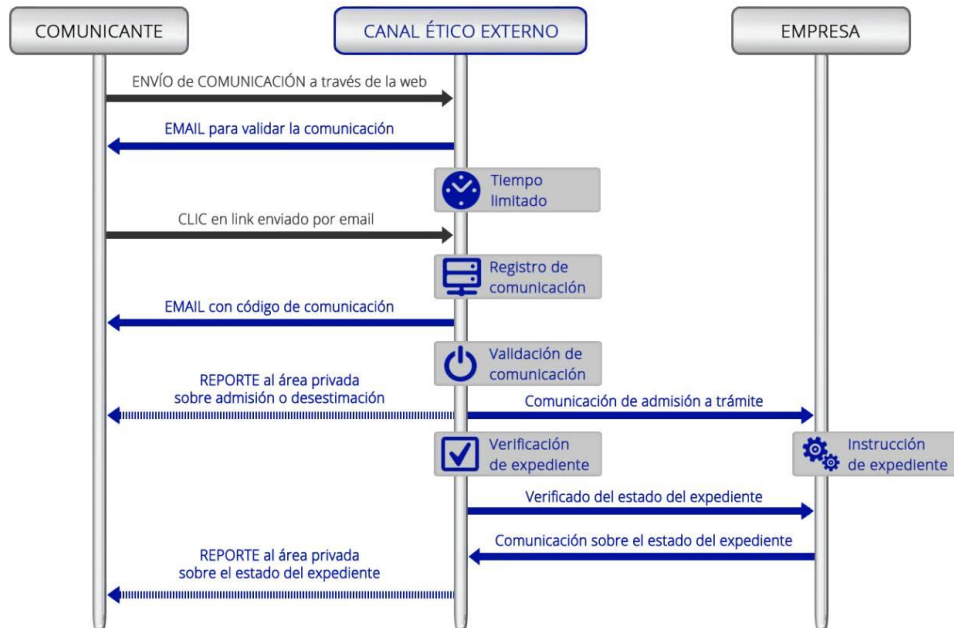
**2.** Admit to investigation process.

The Channel Manager will process MONTAJES ROTELU, S.L. all information and documentation collected of the communication, with the exception of the personal data of the communicator. Specifically, it will not communicate to the company the name, surname, email and contact telephone number of the communicator.

Both assumptions will be reflected in the FOLLOW-UP section of the Channel, so that the communicator you can know the status of your communication.

The following diagram shows the life cycle of a communication:

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#### 4.4 INSTRUCTION OF THE INVESTIGATION FILE


##### 4.4.1 Opening of the investigation file

Once the communication has been admitted for investigation, the Channel Manager will transfer its content to the Ethics Committee, which will designate the Instructor for the clarification of the facts occurred, as well as the identification of those responsible.

Depending on the ambit, scope and persons allegedly involved in the irregularity communicated, the Instructor will assess the research strategy to be developed in each case specifically, having the following options:

- That the investigation file be fully designed, led and managed by the Instructor, without prejudice to the consultations or support that may be required from other department to its complete substantiation (appointment of a work team).
- That the investigation file be designed, led and managed by the Instructor and that according to the needs of the case, delegate all or part of the investigation process, in a specific internal body or department of MONTAJES ROTELU, S.L. when it turns out recommended due to their specialty, specific knowledge, access to information or geographical scope of the irregularity to be investigated.
- That the investigation file be designed, led and managed by the Instructor and that according to the needs of the case, all or part of the investigation process is outsourced, in an external collaborating company.

Any collaboration in the investigation of an irregularity is subject to the duty of confidentiality regarding the information that he could learn in his performance. Likewise, anyone who goes to provide collaboration has the obligation to refrain from being part of the team of investigation, if there could be a conflict of interest or just cause about it, communicating expressly said incompatibility to the Instructor.

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#### 4.4.2 Precautionary measures

Parallel to the beginning of the investigation and before communicating the facts to the subjects investigated, the Instructor, prior approval of the Legal Department, may adopt emergency precautionary measures when:

- There is a risk of loss or manipulation of the information or evidence.
- The extreme seriousness of the reported facts make it advisable.

These measures will be carried out in coordination with the business units/departments correspondents and the communication to the investigated subjects, always being present the principle of presumption of innocence, may be delayed as long as said risk exists, taking into account that, except in an extraordinary case to be justified by the Instructor, the validity of any precautionary measure may not exceed three months from the communication of the Channel Manager to the Ethical Committee.

#### 4.4.3 Communication to the investigated subjects

In the course of the investigation, if the facts investigated appear to be true, the Instructor will organize as soon as possible an interview with the investigated subject, identifying himself before him as the person in charge of the investigation of the alleged irregularity and informing him briefly of the facts that are imputed to him, the possible classification of the same and the eventual consequences.

In the event that several persons were responsible for the alleged irregularity, the interviews will be carried out separately, although simultaneously to avoid the communication between them. In this case, if the Instructor deems it appropriate, he may opt for the confrontation between those investigated or between these and admitted witnesses.


In this same act, the Instructor will invite the person responsible to present his version of the facts and provide the evidence you deem appropriate in your defense. If these were not available, the investigated party will have 15 business days to provide them, counting from the conducting the interview. The Instructor will decide on the admissibility of the evidence, but will not deny the practice of any, except that it is irrelevant or useless for the investigation.

During the interview, the Instructor will ask the person investigated the questions he deems appropriate to clarify the facts investigated. The person investigated, if he wishes, will not be obliged to answer and your refusal to answer cannot be considered as tacit acceptance of the facts.

The Instructor will draw up a record of the interview carried out and it will be signed by the latter, the person being investigated and the witnesses questioned, assuming there is.

#### 4.4.4 Investigation process

The Instructor will carry out all the actions he deems necessary to dispose of evidence sufficient for the determination and resolution of the reported irregularity, taking into account the principle of proportionality. In this sense, it will be able to carry out review of documents, records, devices, analysis of processes and procedures, conducting interviews, visits, etc.

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#### 4.4.5 Final report

Once all the investigative procedures have been completed, the Instructor will prepare with the greatest as quickly as possible a final report addressed to the Ethics Committee for its information, opinion and control, which will contain details of the alleged irregularities, the work carried out, the opinion of the Instructor regarding the events that occurred and, if applicable, the proposals for actions or controls to be carried out by MONTAJES ROTELU, S.L. to prevent said irregularity from recurring produce.

### 4.5 RESOLUTION AND CLOSING OF THE INVESTIGATION FILE

#### 4.5.1 Responsible body

The Ethics Committee is the competent body to resolve the investigation file of any irregularity committed in relation to MONTAJES ROTELU, S.L.

In the event of incompatibility of any of the members of the Ethics Committee for the processing of any matter, said member will be challenged and removed from all procedures held in connection therewith.


#### 4.5.2 Resolution of the Ethics Committee

The Ethics Committee may adopt one or more of the following decisions:

1. Request the practice of additional investigative actions, in the event of considering that the final report issued by the Instructor is not conclusive enough. In this case, the file will be sent back to the Instructor to comply with the mandate of the Ethics Committee and its new presentation.
2. Declare the non-commission of an irregularity.
3. Declare the commission of an irregularity, being able to adopt the following measures:
  - Urge the Human Resources Department to coordinate and apply the disciplinary regime, which in turn will be in charge of communicating the fact to the business unit/department of the investigated and/or
  - Transfer to the business unit/department in which the irregularity was committed the adoption of corrective measures to prevent the commission of new irregularities.
4. Make the irregularities detected available to the competent justice administration. Urge the Legal Advice Department or, where appropriate, the lawyer appointed by the entity, who start the procedure to make the irregularity available to the administration of justice detected.

#### 4.5.3 Hearing process

Once the final report of the Instructor has been received, the Ethics Committee in the cases described in the section 4.5.2, points 3 and 4, will communicate the proposed resolution to the investigated subjects, who they may, if they deem it necessary, expressly allege whatever they deem appropriate for their download and provide the documentation they consider appropriate. The Ethics Committee may invite participate in this procedure to any person who deems appropriate in view of their specific knowledge.

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The subjects investigated will have a period of 5 business days, counting from the communication of the proposed resolution by the Ethics Committee, to present the allegations. Elapsed said period, the resolution will be final and there is no appeal.

#### **4.5.4 Sanctions**

The sanctions that can be imposed in each case will be those provided depending on the regime connection with the investigated subject.

The graduation of the sanctions will be determined based on the acts committed, and may circumstances such as recidivism, damage or harm caused, the circumstances, etc. For this purpose, when the processing of the file is mandatory, the Instructor's report will be incorporated into the file in order to avoid duplication of performances.

#### **4.5.5 Information and closing of the file**

The communicator of the irregularity, while the investigation file is not finalized, must be informed about the status of the same within 30 calendar days of the filing of the same.

After the completion of the file and, where appropriate, its mandatory communication to the person investigated and its business unit/department, the closure will be informed to the communicator through the section MONITORING of the Channel. Said information will only contain mention of whether the facts communications have led to the identification of any irregularity and will never contain details of the actions taken or the conclusions reached. In no case, the file of investigation will be shared with the communicator.

#### **4.5.6 Advertising**

The communication of admission to processing carried out by the Channel Manager, the content of the investigation file and the resolution reached, will not be public.


Exceptions to the above:

- The periodic report on the resolutions issued that the Ethics Committee must issue for statistics to the Administrative Body or the Audit Committee of MONTAJES ROTELU, S.L.
- The communication of the irregularity to the administrative or judicial authorities, in the event that it presents characteristics of administrative infraction, misdemeanor or crime, in which case MONTAJES ROTELU, S.L. is obliged to report it.

## **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.



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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 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

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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.