



# Criminal Compliance Policy



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## Criminal Compliance Policy (P-CP-02)

CHANGE CONTROL						
Edition		Author	Changes summary	Reviewed	Approved	Date of approval
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1.0	dic-18	ALSA	Initial version	Compliance Committee		
2.0	jun-19	ALSA	Update and changes in format	Compliance Committee		
3.0	Sept-21	ALSA	<ul style="list-style-type: none"> <li>• Addition of improvements proposed by AENOR</li> <li>• Updated formats.</li> </ul>	Compliance Committee	Compliance Committee	22/09/2021

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### 1. PURPOSE OF THE POLICY

This document, defined as a Criminal Compliance Policy, establishes the procedures for the organisation and management defined in ALSA, setting the measures for the surveillance and control to prevent and avoid any criminal activity to ensure, at all times, the legality of any professional activity performed by all employees and managers of the Group in terms of Criminal Compliance.

This Policy is framed within the regulation background that should be applied at all levels, departments and sections of the Group, taking into consideration the controls established, required for the detection and prevention of the crimes typified in the applicable standards into force.

Also, hereinafter it is established the prohibition to commit criminal offences, and therefore, zero tolerance to commit criminal offences within the Group.

### 2. SCOPE OF APPLICATION OF THE POLICY

This Policy is mandatory in all ALSA Group and shall be complied with, including all the companies included in the ALSA Group, understanding all the partially owned companies controlled by General Técnica Industrial, S.L.U., regardless the sector of activity and their size. The members of the Company shall comply with the contents of the Policy at all times, regardless the job position held or the area of work within the Group. Also, the Criminal Compliance Policy shall be applied to all working sites and divisions nationwide.

The compliance with the Criminal Compliance Policy is extended to all business partners linked to the Group somehow. These business partners include, but are not limited to, suppliers, clients, non-controlled partially owned companies, commercial partners, etc.

This Compliance programme includes an active and direct participation of the CEO and of ALSA's Exec Board and the Government Bodies of the companies included within the Group, delivering transversality, a cross-cutting approach and a degree of compliance and demand within the Group.

To be highlighted that each partially owned company controlled by the Groups parent company adheres to this Policy at an annual basis. Also, twice per year, ALSA staff

particularly exposed expressly adheres to the present Criminal Compliance Policy, as they are considered people taking part in activities involving a higher risk.

### 3. CRIMINAL COMPLIANCE OBJECTIVES

Regarding Compliance, having in place a strong, robust Criminal Compliance Management System is key for ALSA, to make decisions taking into consideration several opinions reducing the possibility of making mistakes or malfunctions and to enforce the programme. Also, a proper Criminal Compliance Management System delivers an effective ethical behaviour and compliance within the Group, as well as efficient standards and control procedures to minimise the risk of unlawful behaviours by ALSA Managers and employees.

With this purpose, the main objectives in terms of prevention of criminal risks of the Group are as follows:

- Optimize and deliver on-going improvements of the Criminal Compliance Management System in all the areas.
- Establish a structured and organic system for the prevention and control of criminal risks targeted to reduce the risk of committing a crime as much as possible.
- Avoid sanctions for non-compliance with the rules governing the exercise of activity.
- Communicate to all ALSA staff the importance and reach of complying with the Criminal Compliance Management System, as the ethical principles included in the internal regulation.
- Inform all the employees that a sanction of the provisions included in the Ethical Code and in the internal regulation may entail applying disciplinary measures.
- We firmly state our clear and public condemn to any firmly state a clear and public condemnation of any unlawful behaviour, understanding by the latter not only braking legal provisions, but also acting to violate the Ethical Code of ALSA, based on the Group's values and principles aimed to meet the business objectives.

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- Align existing control measures to the processes to prevent committing these offences.
- Raise awareness and train Group's employees in terms of criminal records, adjusting the contents to the general public and using the most efficient channels for this purpose.
- To regularly review the efficiency of the controls implemented in the operations and processes identified with the highest potential risk within the area of criminal risks.
- Monitor the proper function of the Management System implemented and the subsequent regular update, either due to structural changes in ALSA, or as a result from the changes into current legislation.

### 4. BASIS FOR THE CRIMINAL COMPLIANCE MANAGEMENT SYSTEM

ALSA Criminal Compliance Management System is a gathering of the current procedures and controls in the Group to mitigate, prevent or avoid committing criminal acts. It mainly includes the following elements:

- *Ethical Code*: the purpose is to establish the principles and overall action guidelines of all employees and mediators of the Group in the daily performance of their professional tasks. Additionally, this is aimed to regulate those behaviours, actions or facts that may constitute violations both of the internal rules of the Group, or of the regulation or ethical codes governing the activity performed by the Group. Every employee in Alsa shall act with integrity and diligence in their professional duties, and be a role model in ethical behaviour, and further developing the Group's values. The Group Exec Team and the Government Bodies of the Group's companies set a commitment to fight fraud, not only to create and ensure an environment of transparency in management, but also to protect the Group's assets and avoid economic losses and loss of reputation.
- *Whistle-blowing channel*: ALSA provides a tool available for all employees to report and/or communicate any event, concern or suspicion of any unlawful

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behaviour that may entail a criminal risk or may be against the Ethical Code. All employees must report through the Whistle-Blowing Channel ([buzon.compliance@alsa.es](mailto:buzon.compliance@alsa.es)), any misconduct, event, fact or information considered as a criminal infringement or being against the Ethical Code. The Compliance Committee shall ensure that any employee reporting an event in good faith shall be protected against any retaliation for reporting misconduct (whistle-blowing). The management of this channel is strictly confidential.

- *Criminal Compliance Guide*: this document sets the model of organisation, prevention, management and control of criminal risks in ALSA regarding the criminal liability regime for legal persons as set out in Article 31 bis of the Criminal Code. Added to this Guide, ALSA has in place the following 3 elements corresponding to the key elements of the Management System:
  - Inventory of Criminal Risks.
  - Map of Criminal Risks.
  - Risks and Controls Grid.
  
- *Non-compliance monitor disciplinary system of the Criminal Compliance Management System*: In order to ensure an efficient system related to the Infraction or Criminal Commission, ALSA has in place a disciplinary system regulating the violations or unlawful actions of the behaviour rules approved. These measures ensure a response against any group's employees noncomplying with the requirements set out in the Criminal Compliance Policy, or in the rest of the Criminal Compliance Management System.
  
- *Compliance Committee*: Internal collegiate body designated for the management, monitoring and compliance of the Group's Criminal Compliance Management System, reporting to the CEO. Any complaint or enquiry reported by an ALSA employee shall be addressed directly to any member of the Committee or via this e-mail address ([buzon.compliance@alsa.es](mailto:buzon.compliance@alsa.es)).

### 5. ROLES AND DUTIES

ALSA has in place a defined structure of control including the following areas:

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- i. The Board of Directors, as the highest decision-making body, acting on behalf of the CEO.
- ii. The Internal Audits department, in charge to ensure the compliance with regulations and risk management inside the Group.
- iii. The Compliance Committee as a surveillance and monitoring body, whose main responsibility is managing, applying and keeping up to date the Criminal Compliance Management System.
- iv. The Governing Bodies of the different Group companies are responsible for validating and adhering annually to the key elements included in the Group's Criminal Compliance Management System (Manual, Compliance Policy, etc.). Moreover, they are responsible for promoting a Compliance culture in the companies.

The control and monitoring tasks associated to the Management System in ALSA were entrusted to the Compliance Committee, as the delegating entity by the CEO, as an autonomous and independent body in terms both of control and the initiative required in the existing control framework.

In order to ensure the highest efficiency in the activities, the Compliance Committee has free access to all ALSA documents that may be useful. In this sense, the managers of all areas shall submit or report to this body any information requested in the activities of the area related to a potential crime or incident that may be subject to monitoring or management by the Compliance Committee.

In order to develop this monitoring and control function of the Criminal Compliance Management, the Compliance Committee cooperates at a regular basis with the Internal Audits and Legal Services Departments, as the on-going monitoring of procedures, rules, controls or any other function that may be established by the Compliance Committee.

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