



<b>CATALOGUE OF CRIMINAL RISKS AND EXPECTED BEHAVIOUR PARAMETERS</b>
--

<b>COMPLIANCE PROGRAMME</b>
-----------------------------

<b>DOCUMENT CODE</b>	AEE_LEG_Catálogo Riesgos Penales_ENG	<b>REV</b>	1.0	<b>DATE</b>	06/03/2024
--------------------------	--------------------------------------	------------	-----	-------------	------------

<b>PREPARED</b>	<b>REVISED</b>	<b>APPROVED</b>
Criminal Compliance Office	Senior Management	Board of Directors

**Important information about this document**

Identification	Catalogue of Criminal Risks and Expected Behaviour Parameters
Replacing regulation	None
Repealing regulation	None
Related regulations	<ul style="list-style-type: none"> <li>• Criminal Compliance Policy</li> <li>• Crime Prevention and Response Manual</li> <li>• Code of Ethics and Conduct</li> </ul>
Affected department and area	All departments and areas at ALFANAR
Affected personnel	<ul style="list-style-type: none"> <li>• Members of ALFANAR</li> <li>• Business Partners, as applicable</li> </ul>
Responsible supervisor	Criminal Compliance Office
Approval date	06/03/2024
Revision date	30/06/2025
Version	1.0

## Content

<b>1.</b>	<b>CONTEXT .....</b>	<b>4</b>
<b>2.</b>	<b>PURPOSE .....</b>	<b>4</b>
<b>3.</b>	<b>SCOPE OF APPLICATION .....</b>	<b>5</b>
<b>4.</b>	<b>CATALOGUE OF CRIMINAL RISKS AND EXPECTED BEHAVIOUR .....</b>	<b>5</b>
4.1.	Crimes related to the illegal procurement and trafficking of human organs .....	6
4.2.	Crime against moral integrity.....	7
4.3.	Crimes related to human trafficking .....	7
4.4.	Sexual harassment crimes.....	8
4.5.	Crimes related to prostitution and sexual exploitation and grooming of minors .....	8
4.6.	Crimes relating to the discovery and disclosure of confidential information.....	9
4.7.	Fraud .....	9
4.8.	Crime of obstruction .....	10
4.9.	Fraudulent insolvency .....	10
4.10.	Computer hacking .....	11
4.11.	Intellectual and industrial property crimes.....	12
4.12.	Crimes related to the market and consumers .....	13
4.13.	Business corruption.....	13
4.14.	Money laundering .....	14
4.15.	Illegal financing of political parties.....	15
4.16.	Tax and Social Security Crimes .....	15
4.17.	Crimes committed against the rights of foreign citizens .....	16
4.18.	Crimes committed against zoning and urban planning regulations .....	16
4.19.	Crimes against natural resources and the environment.....	17
4.20.	Animal abuse.....	17
4.21.	Crimes related to nuclear energy and ionising radiation .....	18
4.22.	Crimes caused by explosives and other agents.....	18
4.23.	Crimes against public health .....	19
4.24.	Counterfeiting of currency and official documents .....	19
4.25.	Forgery of credit cards, debit cards and traveller's checks.....	20
4.26.	Bribery .....	20
4.27.	Influence peddling.....	21
4.28.	Embezzlement .....	22
4.29.	Crimes committed during the exercising of Fundamental Rights and public freedoms guaranteed by the Constitution .....	22
4.30.	Terrorism .....	23
4.31.	Smuggling crimes .....	24
<b>5.</b>	<b>REPORTING OF CONDUCT .....</b>	<b>24</b>

## 1. CONTEXT

Spanish Organic Law 5/2010, of 22 June, which reformed the Criminal Code, introduced the criminal liability of legal entities for the first time in Spain, marking a paradigm shift in the prevention and prosecution of crimes committed within organisations.

Subsequently, Spanish Organic Law 1/2015, of 30 March, in addition to expanding the criminal cases for which a legal entity may be criminally liable, introduced the possibility of legal entities being exempted or mitigated from criminal liability if their governing body, prior to the commission of the crime, has effectively implemented an organisational and management model with supervision and control measures to prevent or significantly reduce the risk of crimes.

Since that time, the catalogue of crimes for which a legal entity may be criminally liable has evolved significantly. It currently encompasses more than thirty (30) criminal offences.

The system of criminal liability for legal entities in Spain is based, after verification that an individual pertaining to the organisation has committed a crime as the initial prerequisite for such liability, on the requirement for the establishment and proper application of effective control measures that prevent and attempt to avoid, as far as possible, criminal offences committed by those who are members of the organisation. This entails analysing whether the crime committed by the individual within the legal entity was made possible or facilitated by the lack of a culture of respect for the law.

It is therefore essential that all *Members of ALFANAR*<sup>1</sup> understand the culture of integrity and respect for the standards implemented by the *Organisation*<sup>2</sup>, the various *Criminal Risks*<sup>3</sup> associated with their activities, what conduct is prohibited and what behaviour is expected of them.

The *Board of Directors*<sup>4</sup> has approved this *Catalogue of Criminal Risks and Expected Behaviour Parameters*<sup>5</sup>, which is part of the *ALFANAR Criminal Compliance Model*<sup>6</sup> and is integrated into the prevention phase of the *Crime Prevention and Response Manual*<sup>7</sup> that defines the expected patterns of behaviour and existing internal regulations to prevent, detect and manage possible criminal conduct.

## 2. PURPOSE

The objective of this *Catalogue* is to present the provisions of the *Criminal Compliance Policy*<sup>8</sup> and reinforce ALFANAR's ethical culture and its commitment to regulatory compliance, thereby

<sup>1</sup> **Members of ALFANAR / of the Organisation:** members of the *Board of Directors*, members of *Senior Management*, employees, temporary workers or those under a collaboration agreement and those persons under the hierarchical subordination of any of the above.

<sup>2</sup> **Organisation /ALFANAR:** includes the company ALFANAR ENERGÍA ESPAÑA, SLU, as well as the rest of the group entities that have adopted this Catalogue.

<sup>3</sup> **Criminal Risk:** risk related to conduct that could constitute a crime for which ALFANAR could be investigated, according to the criminal liability system for legal entities established by the Spanish Criminal Code.

<sup>4</sup> **Board of Directors:** body that has the fundamental responsibility for, and authority over, the activities, governance and policies of ALFANAR and to which *Senior Management* reports and is accountable. In this context, *Senior Management* refers to the/those employee(s) who exercise powers inherent to the legal ownership of ALFANAR and related to its general objectives, with autonomy and full responsibility limited only by the criteria and direct instructions established by the *Board of Directors*.

<sup>5</sup> **Catalogue of Criminal Risks and Expected Behaviour Parameters:** set of provisions set out in this document, also referred to as the "Catalogue".

<sup>6</sup> **Criminal Compliance Model:** organisational and management system for crime prevention within ALFANAR.

<sup>7</sup> **Crime Prevention and Response Manual:** a prevention and response system that includes measures designed to assess, prevent, detect and manage criminal risks early.

<sup>8</sup> **Criminal Compliance Policy:** corporate document that reflects the commitment to compliance recognised by the *Board of Directors* and *Senior Management* of ALFANAR, as well as the *Organisation's* main strategic objectives in this area, including its determination not to tolerate any conduct that may constitute a crime.

contributing to compliance with legal obligations regarding the implementation of effective supervision and control measures that allow the prevention of crimes that could be attributed to the *Organisation*.

The *Catalogue* provides an overview of the various types of criminal offences for which legal persons may be held criminally liable pursuant to Article 31 bis of the Spanish Criminal Code. The list of offences contained herein does not therefore include all those attributable to natural persons. Each *Member of the Organisation* is obligated to know, and comply with, applicable laws.

Along with this general description of the offences, guidelines are provided regarding the conduct and behaviour the *Organisation* expects from *Affected Persons*<sup>9</sup> to prevent crime. These specific guidelines do not preclude knowledge and application of the *Organisation's* other internal rules.

### 3. SCOPE OF APPLICATION

The Spanish Criminal Code stipulates that legal entities shall be criminally liable for crimes committed during the course of business activities carried out on their behalf and to their benefit (i) by their legal representatives and de facto or de jure administrators, or (ii) by those who are subject to the authority of the *Organisation's* legal representatives and de facto or de jure administrators, and may have committed a crime due to a lack of proper supervisory control given the specific circumstances of the case concerned. This means that the lack of control covers both the *Members of the Organisation* and *Business Partners*<sup>10</sup> and may, in both cases, trigger criminal liability for the *Organisation* if the circumstances defined in the Spanish Criminal Code are met.

Due to the above, this *Catalogue* is applicable, by extension, to *Business Partners* in addition to *Members of ALFANAR*, provided that the specific circumstances of the case make it advisable in order to guarantee compliance with the law.

It should be noted that, although any criminal charge made against a legal entity requires that it has obtained a benefit for itself, the necessary benefit can be either direct or indirect, which significantly broadens its potential application.

It must also be taken into account that legal entities will not only be liable for actions or omissions occurring in Spain, but also for events occurring in any other country if certain extraterritorial circumstances apply.

### 4. CATALOGUE OF CRIMINAL RISKS AND EXPECTED BEHAVIOUR

Examples of the criminal offences for which a legal entity may be criminally liable include, but are not limited to, the following in accordance with the provisions of the current Spanish Criminal Code. These behaviours are therefore expressly prohibited within the *Organisation*.

It should be noted that there may also be other cases and/or methods of engaging in the aforementioned unlawful conduct, which are also prohibited. The recommendation is therefore to consult the various criminal offences in the current Spanish [Criminal Code](#) for further information. The

<sup>9</sup> **Affected Persons:** includes all *Members of the Organisation* and *Business Partners*, when it is advisable or necessary to extend the *Catalogue* to them.

<sup>10</sup> **Business Partners:** any external party with whom the *Organisation* has, or plans to establish, some type of business relationship.

list of prohibited offences and conduct will be updated periodically by the *Criminal Compliance Office*<sup>11</sup> and available to the *Members of the Organisation* in the internal document library.

The offences are presented in the order in which they appear in the Spanish Criminal Code, for ease of identification and reference. Although many of them are of low risk for ALFANAR due to the type of its business activity, it is considered essential that all *Members of the Organisation* be aware of all the offences for which a legal entity may be criminally liable.

This *Catalogue* is not a legal text and it does not reproduce the provisions of the Spanish Criminal Code verbatim and, therefore, it is not written with legal terminology. It has been prepared with a practical approach and in ordinary language to facilitate its understanding.

Should there be any doubts or concerns related to the content of this *Catalogue*, the *Criminal Compliance Office* should be contacted immediately, or any of the internal reporting channels available to the *Organisation* can be used as indicated in section 5 (REPORTING OF CONDUCT).

#### 4.1. Crimes related to the illegal procurement and trafficking of human organs

##### a) What behaviours are punished

Article 156 bis of the Spanish Criminal Code criminalises conduct that promotes, encourages, facilitates or publicises the illegal procurement or trafficking of other people's human organs or their transplant.

##### b) Additional information

There may be organisations that, depending on their activity, and without necessarily being directly related to the legal procurement or trafficking of human organs (such as a clinic or hospital that performs transplants), could present a certain risk of participating in practices that qualify as this crime, since the advertising of the activity, the illicit transportation or storage of these items could be sufficient to give rise to criminal liability for such actions.

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as outlined in the *Code of Ethics and Conduct*<sup>12</sup> and to remain vigilant regarding suspicious behaviour that could constitute engaging or participating in activities defined as this crime, as well as to be especially careful not to use ALFANAR's or subcontracted resources to provide services to facilitate the illegal procurement and trafficking of organs.

<sup>11</sup> **Criminal Compliance Office:** an independent internal body at ALFANAR empowered with the power to take initiatives and perform oversight and entrusted with the responsibility of supervising the operation and observance of the *Criminal Compliance Model*, among other things. The existence of this body is in response to the requirements established in Spanish criminal legislation (Article 31 bis of the Criminal Code).

<sup>12</sup> **Code of Ethics and Conduct:** corporate document that details the ethical commitments voluntarily acquired by ALFANAR and the conduct expected from the *Members of the Organisation* when performing their professional duties at ALFANAR, and from other people with a relationship with the *Organisation*.

## 4.2. Crime against moral integrity

### a) What behaviours are punished

Article 173 of the Criminal Code generally punishes conduct that constitutes degrading treatment and causes mental or emotional suffering to another.

### b) Additional information

It expressly covers those behaviours that are carried out within the scope of any employment or official relationship and, taking advantage of a relationship of superiority, a hostile or humiliating act is carried out against another repeatedly when, while not amounting to degrading treatment, constitutes serious harassment. Similarly, punishment is also established for any repeated hostile or humiliating acts that are intended to prevent the legitimate enjoyment of a home, even of not constituting degrading treatment.

### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values, as reflected in the *Code of Ethics and Conduct*, and to avoid any behaviour that could constitute harassment offences while respecting the dignity of all individuals at all times.

## 4.3. Crimes related to human trafficking

### a) What behaviours are punished

Article 177 bis of the Spanish Criminal Code punishes any action in or outside of Spain that is carried out in relation to the recruitment, transportation, transfer, shelter, receipt or accommodation of any person who is subjected to forced labour, slavery, sexual exploitation, extraction of bodily organs, forced marriages or exploitation to engage in criminal activities.

### b) Additional information

Special care must be taken when establishing business relationships that may be located in high-risk jurisdictions where Human Rights are not promoted or respected. Similarly, when establishing business relationships with *Business Partners* who demonstrate a lower level of sensitivity than the *Organisation* regarding respect for people and their rights. The careful selection of *Business Partners* is, in many cases, a key factor in reducing exposure to this risk.

### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values presented in the *Code of Ethics and Conduct* and to remain alert with respect to the working conditions of the people under their supervision, regardless of whether they are *Members of ALFANAR* or *Business Partners*, with special care being taken to ensure compliance with the *Organisation's* standards regarding occupational hygiene, health and safety, as well as respect for working and rest hours, working age and compensation for the work performed.

They are also expected to comply with minimum due diligence duties in gaining knowledge of *Business Partners*.

#### 4.4. Sexual harassment crimes

##### a) What behaviours are punished

Article 184 of the Spanish Criminal Code punishes requesting favours of a sexual nature, both for oneself and for a third party, in the context of an employment, teaching, service or similar relationship, on a continuous or habitual basis, causing an objective and seriously intimidating, hostile or humiliating situation for the victim.

##### b) Additional information

It is not necessary to take advantage of a position of superiority or for there to be a hierarchical relationship between the applicant and the victim, the request can be for a *Third Party*<sup>13</sup> such as, for example, a *Business Partner*.

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct*, avoiding any type of behaviour that could be intimidating, offensive, hostile or humiliating, as well as any practice that could jeopardise the sexual freedom of any individual.

#### 4.5. Crimes related to prostitution and sexual exploitation and grooming of minors

##### a) What behaviours are punished

Articles 187 et seq. of the Spanish Criminal Code punish various acts intended to force an adult to engage in or remain in prostitution (through violence, intimidation, deception or taking advantage of the victim's situation of need or vulnerability). Among the activities pursued is the promotion of these types of activities.

The involvement of minors in such activities is punishable, penalising anyone who induces, promotes, encourages or facilitates the prostitution of a minor or disabled person or who engages in any act or action (including possession for personal use) associated with pornographic material depicting minors or disabled persons in need of special protection.

##### b) Additional information

Organisations or their staff can promote prostitution through the engagement of such services. Condoning or tolerating this type of activity, even if it occurs outside of working hours, may legally compromise the *Organisation* if it is considered to have been carried out within the context of its business, even if it is paid for personally. It is also irrelevant whether the activity takes place outside of Spain, which means that vigilance must be maintained against inappropriate practices that may be socially acceptable or even common in some locations.

It is also advisable to be careful regarding the use of the computer equipment made available to the *Members of the Organisation* for the performance of their work and any regular contact with minors, since the mere storage of child pornography, or its disclosure by electronic means (company email), could legally compromise the *Organisation*.

<sup>13</sup> **Third Party:** natural or legal person independent of the *Organisation*.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as presented in the *Code of Ethics and Conduct* and to avoid any type of conduct that poses a risk of engaging or participating in the prostitution or the sexual grooming of minors, especially in the context of recreational activities or through the inappropriate use of the *Organisation's* IT resources.

#### 4.6. Crimes relating to the discovery and disclosure of confidential information

a) What behaviours are punished

Articles 197 et seq. of the Spanish Criminal Code describe the different types of conduct classified as crimes related to the discovery and disclosure of secrets and digital trespassing.

In general terms, the law penalises actions that are intended to obtain confidential information or violate the privacy of another person without their consent, in order to appropriate information related to them. The penalty established for these behaviours is equally applicable when there is no appropriation of data, but there is a use, modification or disclosure of the data to the detriment of a *Third Party*.

b) Additional information

Special care must be taken to establish and observe both software and hardware measures that limit access to confidential information relating to individuals, whether *Members of the Organisation*, *Business Partners*, or *Third Parties*. Only authorised persons should have access to confidential information and they must use it legitimately in the context of their activities, always observing security measures to prevent its fraudulent use (unauthorised access, inappropriate disclosure, etc.).

c) What is expected of Affected Persons

They are expected to strictly adhere to applicable regulations regarding personal data protection, as well as the policies, procedures and other measures established by the *Organisation* regarding the management, processing and custody of personal and/or confidential data.

Furthermore, the expectation is that the utmost respect for the privacy of the data subjects will be observed when processing personal information or data, always acting responsibly, discreetly and in accordance with the *Organisation's values* reflected in the *Code of Ethics and Conduct*.

#### 4.7. Fraud

a) What behaviours are punished

Articles 248 et seq. of the Spanish Criminal Code cover the crime of fraud, punishing any natural or legal person who, either themselves or through an intermediary, with the intention of obtaining financial gain and with malicious intent, deceives another person into committing financial fraud to their own detriment or that of another party.

Penalties are also established for conduct consisting of the manipulative use of computers to engage in such deception and cause a transfer of assets (phishing), as well as the creation, introduction, possession or facilitation of a computer program intended for this purpose.

b) Additional information

So-called “misleading advertising” can also lead to the crime of fraud in accordance with consumer and user protection provisions.

For this reason, organisations must maximise transparency in the information they issue to the market, so that inaccurate data that could confuse, mislead or generate unfounded expectations are not included.

An aggravated version of this crime (among others) is procedural fraud, covering practices that manipulate evidence or lead to similar fraud, causing error on the part of a Judge or Court and resulting in a decision that harms the financial interests of the other party or a *Third Party*.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values established by the *Code of Ethics and Conduct* and to act honestly and transparently regarding the truthfulness and integrity of the information provided in business relationships, whether with *Business Partners* or other *Third Parties*, acting at all times in accordance with the rules of good-faith business practices.

#### 4.8. Crime of obstruction

a) What behaviours are punished

Articles 257 and 258 of the Spanish Criminal Code establish a penalty for conduct hinders, delays or prevents the effectiveness of a lien or an administrative or judicial procedure, whether in progress or expected, through any kind of disposition of the assets concerned or through any action that creates encumbrances on the assets to the detriment of the creditor.

b) Additional information

Illegal obstruction includes, along with the disposition of assets, their concealment during a judicial or administrative execution procedure, as well as their unauthorised use by the custodian of the assets seized by an Authority.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values described in the *Code of Ethics and Conduct* and to act honestly when managing their obligations to *Business Partners* and to adhere to the principle of good faith when taking decisions.

They are also expected to pay attention to requests from *Business Partners* so that such requests do not delay, hinder or impede, for example, the effectiveness of a lien issued against them or frustrate the legitimate right of *Third Parties* to recover their assets. Furthermore, they are also expected to remain alert for requests to redirect payments that go beyond ordinary business transactions (payments or transfers to accounts not owned by the *Business Partner*, changes in the recipient of issued invoices, etc.).

#### 4.9. Fraudulent insolvency

a) What behaviours are punished

Article 259 of the Spanish Criminal Code regulates punishable insolvency, penalising certain behaviours when a person is currently or about to become insolvent. It therefore penalises, among others, the concealment, causing damage to or destroying assets in a bankruptcy situation or the disposition of money or assumption of debt not proportionate to the debtor's financial situation.

This also includes the sale of goods or the provision of services at a lower price than appropriate, the simulation of credit, and the participation in speculative businesses, when causing an insolvency situation.

Furthermore, irregularities, breaches and double accounting are also prohibited, with penalties applicable to business owners that hide, destroy or alter the documentation they are required to keep, or prepare annual accounts or accounting books in violation of commercial regulations.

b) Additional information

The crime of fraudulent bankruptcy or bankruptcy will only be prosecutable when bankruptcy is effectively declared, or payments are suspended. Accordingly, the legislation defines a set of prohibited actions that are contrary to the duty of diligence in the management of financial affairs, whereby the assets that secure compliance with obligations are unduly reduced, or a creditor's knowledge of the true economic situation of the debtor is made difficult or impossible.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values presented in the *Code of Ethics and Conduct* and with due diligence when managing financial matters lawfully in general, and the truthful accuracy of financial information in particular, avoiding any situations that may lead to a decrease in the collection capacity of, or guarantees provided to, *Third Parties*.

They are required to remain especially vigilant of *Business Partners* who are currently, or about to become, insolvent and who could use their business relationship with the *Organisation* to deceive good-faith *Third Parties* with whom they interact.

#### 4.10. Computer hacking

a) What behaviours are punished

Article 264 of the Spanish Criminal Code provides for penalties for actions that cause computer damage in general and, specifically, practices that damage, deteriorate, alter, delete or make inaccessible data, computer programs or files pertaining to others, when not authorised and when the result is harmful.

b) Additional information

Conduct that seriously hinders or interrupts the operation of another's computer system (for example, that of a competitor) is also prohibited, as is the production, acquisition, import or provision to *Third Parties* of computer programs, computer passwords or access codes, among other things, with the intention of committing a crime.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as established by the *Code of Ethics and Conduct* and to remain alert to avoid criminal practices and, in particular, individuals who have the skills and appropriate means to commit them should be monitored to ensure that their behaviour is consistent with the *Organisation's* ordinary business activities.

#### 4.11. Intellectual and industrial property crimes

##### a) What behaviours are punished

Articles 270 to 272 of the Spanish Criminal Code stipulates penalties for those who, for profit, engage in conduct that may violate the intellectual property rights of others, harming their legitimate owners, assignees or licensees.

Articles 273 to 277 of the Spanish Criminal Code punish the violation of industrial property rights relating to: (i) utility models and patents; (ii) trademarks, trade names, and commercial signage; and/or (iii) designations of origin.

##### b) Additional information

The most widespread criminal conduct involving intellectual property is the reproduction, plagiarism, distribution or public use of all or part of a literary, artistic or scientific work, as well as their transformation, interpretation or artistic execution using any medium or by any means without the appropriate authorisation of the copyright holders or their assignees.

Notwithstanding the above, special attention must also be paid to conduct aimed at facilitating the suppression or neutralisation of technological measures used to prevent this crime (filters, firewalls and other technological security measures), as well as the rendering of services involving internet search engines that reference content and facilitate the location of protected content illegally offered on the network, when a series of conditions are jointly met.

Among the main behaviours that violate industrial property rights are the manufacturing, production or import of protected objects or goods, provided that it is carried out for industrial and/or commercial purposes and without the prior consent of the rights holder.

Similarly, the offering, distribution or marketing of products that include a distinctive mark that is identical to, or could be confused with, a design that has been protected by a duly registered trademark is punishable, as well as the storage of products that fall into these categories (for example, bringing counterfeit products into Spain). This also includes the reproduction and/or imitation of a utility model, patent, mould, etc., taking into account that mere possession and “internal” use already represents an illegal act).

Punishable conduct would consist of, for example, the use of software to violate computer application protections and to proceed to copy and install that application on other computers, as well as possessing, transporting or storing “pirated” works.

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation* 's values as set forth in the *Code of Ethics and Conduct* and to use the computer equipment provided by the *Organisation* (hardware and software) in accordance with applicable computer permissions or filters, avoiding any unauthorised downloads of computer programs or files (music, movies, etc.) and legitimately using the programs used in the performance of their duties only after receiving the appropriate license.

They are also expected to pay special attention to the unauthorised use of materials (texts, images, etc.) that are not their own creation (generated by personnel hired for that purpose), ensuring that they have the appropriate use rights.

They are also expected to use the *Organisation's* products and/or services in accordance with current regulations regarding trademarks and patents, avoiding the use of imitations or any other practices

that may generate confusion in the market with regard to third-party industrial property rights, respecting the rights of competitors and other *third parties* in this area, thus promoting competition that is legitimate and compliant with the law.

#### 4.12. Crimes related to the market and consumers

##### a) What behaviours are punished

Articles 278 et seq. of the Spanish Criminal Code establish penalties for various behaviours that, to a greater or lesser extent, may affect the free market or consumer rights, including obtaining anti-competitive advantages through the appropriation, dissemination, disclosure or non-consensual transfer of confidential corporate information (industrial espionage).

##### b) Additional information

Although they are not clearly identified in the Spanish Criminal Code, it is important to avoid practices that undermine free-market competition and which, in their most serious form, can significantly affect the market and consumers and give rise to criminal proceedings. Among these types of behaviours, the following should be highlighted:

- The alteration of prices or commercial conditions that would result from free competition among products, such as reaching agreements with competitors.
- The distribution of sales territories with competitors.

It is also important to avoid spreading false news or rumours that could affect assets, securities or financial instruments, as well as obtaining benefits through the use of privileged information.

Also criminally punishable are, among others, the misleading advertising of goods or services, and the alteration or manipulation of measuring devices to the detriment of the consumer (by reflecting an inaccurate quantity or amount, for example), provided that such practices cause serious harm to consumers.

##### c) What is expected of *Affected Persons*

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and, to the best of their ability, to avoid practices or conduct that could alter market conditions or obtain any type of illegal advantage must be avoided.

Special attention is to be paid to the information provided to the market or shared with competitors, managers or employees. The expectation is that the *Affected Persons* will avoid accessing, using, and disclosing confidential information regarding competitors and to act responsibly and diligently when handling such information.

#### 4.13. Business corruption

##### a) What behaviours are punished

Articles 286 bis, 286 ter and 286 quater of the Spanish Criminal Code establish penalties for any natural person who, personally or through an intermediary, engages in conduct intended to unduly favour another in the acquisition or sale of goods and services, or when they are the beneficiary of this type of behaviour.

b) Additional information

This crime includes not only active participation ("who, personally or through an intermediary, promises, offers or grants [...]"), but also includes passive aspects ("who, personally or through an intermediary, receives, requests or accepts [...]").

In addition, it does not matter whether the conduct takes place outside of working hours or outside the *Organisation's* facilities or is paid for on an individual basis. It is also inconsequential whether the conduct occurs in Spain or abroad. Among the behaviours most identified with this type of criminal offence would be making offers of money, hospitality and gifts or the hiring of individuals close to the intended recipient of the corrupt action, in order to create an implied duty of repayment.

Since there is no financial scale of reference established by the Spanish Criminal Code that would serve to differentiate what could be considered to be socially acceptable hospitality from what would be considered to be an act of corruption, it is essential to be prudent and restrictive with making or receiving such an offer, avoiding those that may be (or perceived to be) sufficient to give rise to any kind of moral obligation to return a favour and potentially alter impartiality in decision-making.

It is inconsequential that the gift or payment has been requested by a recipient and whether it is made directly or through intermediary parties (agents, commission agents, advisors, etc.).

c) What is expected of Affected Persons

They are expected to refrain from accepting or offering gifts, invitations or benefits of any kind that are contrary to the *Organisation's* values, as reflected in the *Code of Ethics and Conduct* and the *Anti-Corruption and Anti-Bribery Policy*<sup>14</sup>. In this regard, they are required to pay special attention to conduct that may unduly influence the will of persons outside the *Organisation* to obtain a direct or indirect benefit through the use of unethical practices.

#### 4.14. Money laundering

a) What behaviours are punished

Article 301 of the Spanish Criminal Code regulates the crime of money laundering. This crime involves the acquisition, possession, use, conversion or transmission of property, with the knowledge that it originated from criminal activity.

b) Additional information

Any legal entity can be subject to a money laundering offence under criminal law, without having to be an obligated party under the special regulations that exist on this subject and which apply primarily to banks. Frequently accepting cash within any business increases the risk that this money may have an illegal origin (such as drug trafficking or the sale of stolen goods, etc.).

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct*, and to act diligently and remain vigilant for suspicious transactions (unknown suppliers, materials offered without technical or origin certificates, below-market prices, collection or payment

<sup>14</sup> **Anti-Corruption and Anti-Bribery Policy:** a corporate document that reaffirms and reinforces ALFANAR's commitment to strict compliance with the law, and specifically with regulations on the prevention and fight against corruption and bribery.

in cash, payments from or to tax havens, etc.), and to report them as soon as possible to the *Criminal Compliance Office* without revealing the control and investigation actions being carried out to the *Business Partner*.

They are also expected to comply with minimum due diligence requirements regarding their knowledge of *Business Partners* and to remain vigilant of the integrity and honesty of the individuals and legal entities with whom they interact during the course of their business activities.

#### 4.15. Illegal financing of political parties

##### a) What behaviours are punished

Articles 304 bis and 304 ter of the Spanish Criminal Code establishes penalties for, among other conduct, donations or contributions intended for a political party, federation, coalition or group of voters, when deemed to be illegal under specific political party financing regulations and including, for the purposes of this *Catalogue*, donations made to foundations associated with political parties.

##### b) Additional information

The aim is to avoid situations in which financial interests can influence the structure of parties and their possible activities in political life, either through the delivery of money or through any other activity that gives them a benefit (enjoyment of goods and services at a below market price, including the advantageous transfer of assets, etc.).

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values, as established by the *Code of Ethics and Conduct* and the *Anti-Corruption and Anti-Bribery Policy*, maintaining a position of strict political neutrality during the performance of their professional activities and not making contributions or donations to political parties, associations or institutions associated with them, or to representatives of political parties, public officials or candidates for public office.

#### 4.16. Tax and Social Security Crimes

##### a) What behaviours are punished

Articles 305 to 310 bis of the Spanish Criminal Code regulate these crimes. They establish a criminal liability for any person who evades paying taxes or falsifies the conditions required to obtain subsidies, deductions or assistance from the government when the amount concerned is greater than one hundred and twenty thousand euro (€120,000).

Those who do not make payment of the necessary Social Security contributions are equally liable, as are those who improperly obtain funds from the general budget of the European Union or other budgets administered by that body when the amount exceeds fifty thousand euro (€50,000).

This crime also includes the failure to comply with the obligation to keep business accounting and tax records and books or when false accounts are kept (for example, to obtain a public subsidy).

##### b) Additional information

It must be taken into account that the mere presentation of payment letters or even their payment does not necessarily avoid this crime, if the end result is fraud.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to be especially vigilant when making decisions or conducting transactions designed to avoid tax or social security liabilities or obtain subsidies, consulting with the *Organisation's* officers with respect to these matters. The latter are expected to act responsibly and apply prudent criteria, obtaining appropriate advice from external experts should there be any doubts.

They are also expected to ensure that the accounting entries, as well as the resulting taxes, reflect reality and provide a true and fair view of the *Organisation's* financial situation, fulfilling their duty to maintain and keep custody of the appropriate supporting documentation.

#### 4.17. Crimes committed against the rights of foreign citizens

a) What behaviours are punished

Article 318 bis of the Spanish Criminal Code establishes a penalty for those who intentionally promote or facilitate in Spain the illegal trafficking, transit or clandestine immigration of non-nationals of an EU Member State in violation of the legislation governing the entry or transit of foreigners.

b) Additional information

This crime may also involve crimes against the Public Treasury and Social Security, and human trafficking, given that promoting or facilitating illegal trafficking or the clandestine immigration of persons often involves the irregular recruitment of these individuals for the purpose of exploitation.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct*, and to remain vigilant of the working conditions of the people they supervise, whether they are *Members of ALFANAR* or *Business Partners*, taking special care to ensure compliance with the *Organisation's* standards regarding the hiring of foreign personnel.

#### 4.18. Crimes committed against zoning and urban planning regulations

a) What behaviours are punished

Articles 319 and 320 of the Spanish Criminal Code establish penalties for serious conduct that violate urban planning regulations, including the execution of unauthorised works on land or property in the public domain, or that have scenic, ecological, artistic, historical or cultural value, or that have been given special protection.

b) Additional information

Judges or courts, with proper justification, may order the demolition of the work and the restoration of the altered physical reality to its original state at the defendant's expense.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as established in the *Code of Ethics and Conduct* and to scrupulously comply with the procedures for requesting, processing and obtaining the administrative licenses necessary for the development, construction and operation of projects, ensuring that project construction is carried out as authorised by the competent authority. They are also required to closely supervise any *Business Partners* subcontracted for the construction of the project.

#### 4.19. Crimes against natural resources and the environment

##### a) What behaviours are punished

Articles 325 and 326 bis of the Spanish Criminal Code establish penalties for those who engage in the practices listed in the following paragraph and those that seriously violate the general environmental protection regulations.

Depending on the seriousness of the action, penalties are established for those that violate environmental protection regulations, directly or indirectly cause or generate emissions, discharges, radiation, extractions or excavations, landfilling, noise, vibrations, injections or deposits atmosphere, soil, subsoil or surface, underground or maritime waters, including the high seas, even if impacting trans-frontier areas, as well as the capturing of water that could seriously harm the balance of natural systems.

It also penalises the collection, transportation, recovery, elimination and use of waste that seriously endangers human life, or damages the air, soil, water, or animals and plants, as well as the absence of adequate control or supervision that causes or may cause substantial damage to those items.

##### b) Additional information

It also covers any failure to comply with express orders from an administrative authority regarding the correction or suspension of the defined activities, the falsification or concealment of information relating to the company's environmental matters or the obstruction of the government's inspection activity in these areas.

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as described in the *Code of Ethics and Conduct* and to act with absolute respect for the environmental regulations applicable to the projects developed, built and operated by the *Organisation*.

They are also required to cooperate with the Public Administration concerned by providing any information requested in this respect and facilitating verification activities.

#### 4.20. Animal abuse

##### a) What behaviours are punished

Articles 340 bis to 340 quinquies of the Spanish Criminal Code punish conduct outside of legally regulated activities and through any means or procedure that causes injury requiring veterinary treatment to restore the health, or the mistreatment without causing injury or death, of any household, tamed or domesticated animal that lives temporarily or permanently under human control, or to any other vertebrate outside of these conditions. The abandonment of a vertebrate animal under a person's responsibility and in conditions in which its life or integrity may be endangered is also prohibited.

##### b) Additional information

The Spanish Criminal Code provides for other classifications of this crime, such as the abandonment of a domestic animal, animal abuse for profit or through the use of weapons, among others.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to exercise particular caution when faced with situations that may fall within the scope of the defined criminal activities.

#### 4.21. Crimes related to nuclear energy and ionising radiation

a) What behaviours are punished

Articles 341 et seq. of the Spanish Criminal Code punish those who dump, emit or introduce into the air, soil or water a quantity of ionising materials or radiation that endangers the life, integrity, health or property of one or more persons or the quality of the air, soil, water, animals or plants.

b) Additional information

It should be noted that some laboratory substances and measuring devices can cause this type of harm if handled or transported improperly.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to make appropriate use of any radioactive material and/or materials containing radioactive isotopes or materials that emit ionising radiation (such as measuring devices) which they may have access to or use. They must also maintain control over their restricted use and scrupulously comply with their use specifications and official maintenance plans.

#### 4.22. Crimes caused by explosives and other agents

a) What behaviours are punished

Articles 348 et seq. of the Spanish Criminal Code protect the safety of people and the environment, punishing conduct that may violate established safety regulations governing the manufacturing, handling, transportation, possession, and marketing of explosives, flammable or corrosive substances, toxic or asphyxiating substances, or any other substances that may have harmful effects.

b) Additional information

This crime also punishes those responsible for the supervision, control and use of explosives or substances that can explode when, in violation of applicable regulations, they have facilitated their effective loss or theft.

Although this crime is usually associated with explosives in its colloquial meaning, there are a large number of substances whose inadequate storage, handling or transportation can potentially cause harm.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to maintain appropriate vigilance, especially with regard to individuals who perform tasks related to the storage, handling, or transportation of hazardous substances or substances that may have harmful effects. This is done in compliance not only with the specific regulations applicable to particular products, but also with those relating to occupational risk prevention and environmental protection.

#### 4.23. Crimes against public health

##### a) What behaviours are punished

Articles 359 et seq. of the Spanish Criminal Code punish practices involving the manufacturing, dispatching, supplying or marketing harmful substances or products that may cause health problems.

The manufacture, marketing or placing on the market of medicines that do not comply with current regulations, or are damaged or expired, is subject to penalties, as is the offering and distribution of false or altered medicines, as well as the deceptive development or production of a health product for public consumption.

The offering of food products on the market that are not suitable for consumption, or if their ingredients are not indicated, or are altered, is also prohibited. The prohibition covers manufacturing and marketing, including adulteration, poisoning, etc.

Behaviours related to the trafficking of drugs, narcotics or psychotropic substances are also subject to criminal charges.

##### b) Additional information

Compliance with the provisions governing the production, storage, labelling, transportation and marketing of medical drugs and food must be in line with the law. It is important to monitor and control the locations used to store certain medical drugs and other substances (i.e. psychotropic drugs, if emergency services have them). This is also the case with the *Organisation's* locations and vehicles which, if not supervised and protected, could be suitable for storing or transporting such substances. The *Organisation* is also susceptible to the inappropriate use of electronic exchange platforms in terms of trafficking those substances.

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to avoid any type of practice that could endanger public health. Extreme vigilance must also be exercised when storing and handling food and any products that may be used and/or facilitate the manufacture of substances that could endanger public health.

#### 4.24. Counterfeiting of currency and official documents

##### a) What behaviours are punished

Articles 386 and 387 of the Spanish Criminal Code punish the alteration or manufacture of counterfeit currency, its introduction into the country or exportation, as well as the transportation, dispatch, or distribution of counterfeit or altered currency when known to be false, including its circulation in the market.

##### b) Additional information

These crimes are prosecuted regardless of whether they have been committed in Spain or abroad. It should be noted that not only the manufacture of counterfeit currency is penalised, but also knowingly putting it into circulation after gaining access to counterfeit currency (because payments have been received, for example).

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to exercise extreme diligence to avoid any type of illegal currency counterfeiting practices, especially those that may involve distributing currency after discovering its counterfeit status.

#### 4.25. Forgery of credit cards, debit cards and traveller's checks

a) What behaviours are punished

Article 399 bis of the Spanish Criminal Code criminalises all practices that include the alteration, copying, reproduction or falsification of credit cards, debit cards or traveller's checks.

b) Additional information

Since due to their business activity not all companies have the appropriate machinery to be able to manufacture and/or physically alter the indicated means of payment, it is possible to commit this crime through the possession of counterfeit credit cards, debit cards or traveller's checks for the purpose of distributing them or using them knowingly and to the detriment of others. Alertness must be maintained regarding the possible fraudulent use of numbers or codes referring to these documents, assessing whether it is really necessary to request, use and maintain this information and applying, in such cases, the appropriate physical and computer security measures.

c) What is expected of Affected Persons

They are expected to behave in line with *the Organisation's* values as reflected in the *Code of Ethics and Conduct*. Extreme caution is required to prevent means of payment from being reproduced, altered or counterfeited. They must also remain vigilant with respect to safeguarding technical resources that could allow the criminal activities to be carried out.

#### 4.26. Bribery

a) What behaviours are punished

Articles 419 et seq. of the Spanish Criminal Code punish the solicitation or receipt of gifts, courtesies or remuneration by an authority or public official intended to perform or expedite certain acts, or hinder others. In the private sector, it is the conduct of making offers that is usually deserving of special precaution, regardless of whether the official who receives them is also subject to criminal penalties.

b) Additional information

A public authority is considered to be:

- the members of the Spanish Parliament and Senate, the members of the Legislative Assemblies of Autonomous Communities and the European Parliament, the officials at Ministries and the members of public corporations, courts and independent collegiate bodies and, in general for the purposes of this crime, any person who holds a legislative, administrative or judicial position or job in a European Union country, or any other foreign country (whether by appointment or by election);
- any person who performs a public function for a European Union country or any other foreign country (including for a public body or a public company, for the European Union or for another international public organisation);

- any official or agent of the European Union or of an international public organisation.

It is irrelevant if the corrupt conduct takes place outside of working hours or outside the *Organisation's* facilities or is paid for personally.

It is also inconsequential whether these acts are carried out in Spain or abroad. Among the behaviours most identified with this type of criminal offence would be making offers of money, hospitality and gifts or the hiring of individuals close to the intended recipient of the act of corruption, in order to create a moral duty of repayment.

Since there is no financial scale of reference established by the Spanish Criminal Code that would serve to differentiate what could be considered to be socially acceptable hospitality from what would be considered to be an act of corruption, it is essential to be prudent and restrictive with making or receiving such an offer, avoiding those that may be (or perceived to be) sufficient to give rise to any kind of moral obligation to return a favour and potentially alter impartiality in decision-making.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as established in the *Code of Ethics and Conduct* and the *Anti-Corruption and Anti-Bribery Policy* and not to engage in conduct that could be understood to invite a lack of impartiality, transparency and fairness in the decisions of public authorities through the offer or promise of delivery of goods or services (or other similar benefits), whether directly or through *Third Parties* (any external advisor, intermediary, agent or business partner, for example).

#### 4.27. Influence peddling

a) What behaviours are punished

Articles 428 to 430 of the Spanish Criminal Code define the crime of influence peddling. The act of influencing a public official or authority through kinship, affinity or a personal relationship to achieve a decision that may directly or indirectly give rise to a financial benefit for oneself or for a *Third Party* is illegal.

b) Additional information

As is the case with bribery, it is therefore a crime for which the active or passive participation of an authority or public official is required and the aim must be to manipulate a government decision when that official carries out his/her duties, and it is common for the two crimes to occur together.

The same consideration of public authority as that established for the crime of bribery is applicable.

c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to act with the utmost prudence by not abusing their personal relationships with public authorities. If any relationships of kinship or affinity exist, they will be reported as soon as possible to the *Criminal Compliance Office*, so that the employee can be considered for removal from any direct business relationship with those officials.

#### 4.28. Embezzlement

##### a) What behaviours are punished

Articles 432 to 434 of the Spanish Criminal Code criminalise causing damage to public resources or to the public treasury through the improper administration of those resources, the abuse of the authority to administer them, or through the misappropriation of resources received through any means that gives rise to an obligation to deliver or return them, or denying having received them.

In summary, the penalty is applied to the misuse of public property, either by stealing them, allocating them to uses outside the public function, or using them for private purposes.

##### b) Additional information

As a consequence of the transposition into Spanish legislation of Directive (EU) 2017/1371 and for the purposes of the classification of the crimes of bribery and embezzlement, the concept of a public official who has been assigned and is exercising a public service function is limited to managing, in Member States or third countries, the financial interests of the European Union, or whomever makes decisions about those interests.

The Spanish Criminal Code makes a distinction between official embezzlement, when it involves public assets and committed by a public official, and unofficial embezzlement, when the party concerned is not a public official or public assets are not involved.

The crime of embezzlement may also be committed by collaborating or providing any other type of support to the aforementioned conduct.

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as presented in the *Code of Ethics and Conduct*, with special caution being exercised in the event of situations that may fit the described criminal activity, especially by those individuals who, due to their position or role within the *Organisation*, must have a special duty of diligence when managing public resources (subsidies) or are otherwise entrusted with public funds.

#### 4.29. Crimes committed during the exercising of Fundamental Rights and public freedoms guaranteed by the Constitution

##### a) What behaviours are punished

Articles 510 and 510 bis of the Spanish Criminal Code punish, in general terms, public encouragement, promotion or incitement, whether direct or indirect, of hatred, hostility, discrimination or violence for discriminatory reasons in violation of constitutional rights and freedoms.

Public communication by any means of information that encourages, promotes or incites, directly or indirectly, the above conduct is also punished.

This legislation also establishes a prohibition of the glorification of crimes of genocide, crimes against humanity and against protected persons and property in the event of armed conflict, as well as the glorification of those committing such acts.

##### b) Additional information

These behaviours are those that involve the disruption of the public peace or create a feeling of insecurity or fear, harming the dignity of people through humiliation or contempt due to belonging to

an ethnic group, race or nation, national origin, sex, sexual orientation or identity, gender, illness or disability.

In this regard, it is important for organisations to promote exemplary conduct among their employees and collaborators regarding respect for the diversity and equality of all people under the law, ensuring that they all carry out their professional activities in accordance with objective criteria and respecting Fundamental Rights and Public Freedoms.

#### c) What is expected of Affected Persons

They are expected to avoid and not tolerate any type of conduct that violates the diversity and equality of everyone under the law, in accordance with the rights established by the Spanish Constitution.

Behaviour that is in line with the *Organisation's* values as established in the *Code of Ethics and Conduct*, avoiding any manifestation of discrimination, hatred or violence, or tolerance of any such behaviour.

### 4.30. Terrorism

#### a) What behaviours are punished

Article 576 of the Spanish Criminal Code codifies, among other conduct:

- Direct or indirect financing of terrorism, whether through the acquisition, possession, use, transmission or any other activity involving assets or securities of any kind, and by any means, with the intention for such funds or assets to be used, or knowing that they will be used, in full or in part, to commit a terrorist offence in Spain or abroad.
- The public disclosure of messages or slogans against life or physical integrity, freedom, moral integrity, sexual freedom and protection, with the purpose of subverting the constitutional order, seriously altering public peace, provoking a state of terror, etc.
- The deposit of weapons or ammunition, the possession or deposit of explosive, flammable, incendiary or asphyxiating substances or devices, or their components.
- The committing of any serious crime against life or physical integrity, freedom, moral integrity, sexual freedom and protection, property, natural resources or the environment, public health, catastrophic risk, fire, against the Crown, attack, possession, trafficking and storage of weapons, ammunition or explosives, with the purpose of subverting the constitutional order, seriously disturbing public peace, provoking a state of terror, etc.

#### b) Additional information

Sometimes the financing of terrorism, which would present a greater risk than other types of business conduct, is carried out through the provision of goods or services below market value, donations and sponsorships.

The difference between this crime and money laundering is that in the latter, the capital that gives criminal relevance to the conduct is illegitimate due to its criminal origin, while in the financing of terrorism what is relevant is its destination.

#### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as described in the *Code of Ethics and Conduct* and, in terms similar to those established for the crime of money laundering, to remain

vigilant of the integrity and honesty of the natural and legal persons with whom they interact in the performance of the business activity, and comply with the minimum due diligence duties when obtaining information regarding *Business Partners*.

#### 4.31. Smuggling crimes

##### a) What behaviours are punished

Although this crime is not expressly included in the Spanish Criminal Code, in 2011, Organic Law 12/1995, of 12 December, on the repression of smuggling, was amended to include the possible criminal liability of legal persons for certain actions related to imports and exports when they exceed a certain financial amount and violate customs legislation.

##### b) Additional information

Parties that carry out any of the actions described in sections 1 and 2 of Article 2 of the aforementioned Law will be deemed to have committed the crime of smuggling, if any of the following circumstances occur:

- The smuggled contraband consists of toxic drugs, narcotics, psychotropic substances, weapons, explosives, biological agents or toxins, toxic chemical substances or any other goods whose possession is crime, or when the smuggling is carried out through an organisation, regardless of the value of the goods, merchandise or products.
- Objects that may be smuggled include tobacco products whose value is equal to or greater than fifteen thousand euro (€15,000.00).
- In execution of a preconceived plan or taking advantage of such a plan, the author of the crime engages in multiple actions or omissions defined by sections 1 and 2 of Article 2 of the aforementioned Law, where the value of the goods, merchandise, goods or products, considered separately, does not reach the quantitative limits of €150,000, €50,000 or €15,000 stipulated in the preceding sections of that Article, but the aggregate value is equal to or greater than those amounts.

##### c) What is expected of Affected Persons

They are expected to behave in line with the *Organisation's* values as reflected in the *Code of Ethics and Conduct* and to avoid any type of practice that may entail smuggling-related conduct. They should remain alert to suspicious practices based on origin or destination, price, labelling, recipient or receiver, or any documentation deficiency in import/export procedures and tariff settlements.

## 5. REPORTING OF CONDUCT

All *Members of ALFANAR* are required to report individual or collective behaviour or activities that occur in the context of their professional activities and that may constitute a *Criminal Risk* for the *Organisation*, regardless of whether such behaviour has been ordered or requested by a hierarchical superior.

The *Criminal Compliance Policy* describes the different internal reporting channels available in the *Organisation* to report, among others, on the conduct punished in this *Catalogue*.

The *Board of Directors* and *Senior Management* guarantee that any reports made by *Members of ALFANAR* regarding acts or conduct that may constitute criminal offences will not result in any type of retaliation, penalty or unfavourable treatment when made in good faith, or against those who carry out actions intended to avoid participation in potentially criminal conduct.