



**alfanar**  
**energía**

**CRIME PREVENTION AND RESPONSE MANUAL**

**COMPLIANCE PROGRAMME**

**DOCUMENT  
CODE**

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Criminal Compliance Office

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Senior Management

**APPROVED**

Board of Directors

**Important information about this document**

Identification	Crime Prevention and Response Manual
Replacing regulation	None
Repealing regulation	None
Related regulations	<ul style="list-style-type: none"> <li>• Criminal Compliance Policy</li> <li>• Catalogue of Criminal Risks and Expected Behaviour Parameters</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>
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## 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>CHARACTERISTICS OF THE MANUAL.....</b>	<b>5</b>
<b>5.</b>	<b>PREVENTION PHASE.....</b>	<b>6</b>
5.1.	Criminal Compliance Office .....	6
5.2.	Disclosure and observance.....	7
5.3.	Training.....	7
5.4.	Activities susceptible to criminal activity .....	7
<b>6.</b>	<b>RESPONSE PHASE.....</b>	<b>7</b>
<b>7.</b>	<b>REPORTING PHASE.....</b>	<b>8</b>
7.1.	Crime prevention report .....	9
<b>8.</b>	<b>MONITORING PHASE .....</b>	<b>9</b>
8.1.	Evaluation report.....	10
<b>9.</b>	<b>PERSONAL DATA PROTECTION .....</b>	<b>10</b>
<b>10.</b>	<b>DISCIPLINARY SYSTEM .....</b>	<b>11</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, introduced the possibility for legal entities to be exempted or mitigated from criminal liability if their governing body, prior to the commission of the crime, had effectively implemented an organisational and management model with monitoring and control measures to prevent crimes or significantly reduce that risk.

This means that the criminal liability system for legal entities in Spain is based—after prior verification of a crime committed by the natural person pertaining to the organisation as an initial prerequisite for such liability—on the requirement of the establishment and proper application of effective control measures that prevent and attempt to avoid, to the extent possible, criminal offences on the part of members of the organisation. These measures comprise what is known as "*Compliance*", which consists of having a plan in place to comply with crime prevention regulations after having performed a risk analysis within the company.

In this respect, the *Board of Directors*<sup>1</sup> approves this *Crime Prevention and Response Manual*<sup>2</sup>, which complies with the requirements established in Spanish criminal legislation regarding the existence of a *Criminal Compliance Model*<sup>3</sup> within *ALFANAR*<sup>4</sup> that includes adequate monitoring and control measures to prevent crimes.

## 2. PURPOSE

The purpose of this *Manual* is to establish a system to prevent and respond to potential criminal conduct during the course of *ALFANAR*'s business activity through the implementation of procedures and controls within the *Organisation* that reduce the risk of crimes, allow for an effective response to any indications of a crime and mitigate the impact should one occur.

This prevention and response system includes the following four (4) phases, which will be further explained throughout the *Manual*:

- I. Prevention phase
- II. Response phase
- III. Reporting phase
- IV. Monitoring phase

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<sup>1</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(s) 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>2</sup> **Crime Prevention and Response Manual:** set of provisions contained in this text, also referred to as the "*Manual*".

<sup>3</sup> **Criminal Compliance Model:** organisation and management system for crime prevention within *ALFANAR*.

<sup>4</sup> **ALFANAR / the Organisation:** includes the company ALFANAR ENERGÍA ESPAÑA, S.L.U., as well as the rest of the group entities that have adopted this Manual.

### 3. SCOPE OF APPLICATION

This *Manual* is binding on all *Members of the Organisation*<sup>5</sup>, who must comply with its content regardless of the position they hold and the territory in which they are located, unless the applicable legislation in the jurisdiction in which they are located establishes stricter provisions, in which case the latter will prevail over this *Manual*.

This *Manual* may also be fully or partially extended to *Business Partners*<sup>6</sup>, provided that the specific circumstances of the case so advise in order to ensure compliance with applicable legislation.

### 4. CHARACTERISTICS OF THE MANUAL

This *Manual* presents a series of characteristics that must be taken into account for its correct interpretation.

- It is a continuous and dynamic document. As a result, the content of this *Manual* must be adapted to the circumstances deriving from *ALFANAR*'s evolution or any changes in the law, jurisprudence or legal academic doctrine that may arise.
- The procedures established in the *Manual* are at the top of the hierarchy of *ALFANAR*'s internal regulations since they are led by the *Board of Directors* and *Senior Management* and reflect their opposition to the *Organisation* obtaining a direct or indirect benefit through unethical and/or criminal behaviour.

Based on this commitment, the *Board of Directors* and *Senior Management* must be familiar with the content of the *Manual* and ensure its implementation, providing related bodies and individuals with sufficient authority and resources to fulfil their duties.

The *Manual* affects all *Members of ALFANAR* at any level and engaging in any activity.

- In order to provide a reasonable degree of assurance regarding the achievement of the objectives of the *Manual*, the following must be considered.
  - There is always a component of uncertainty and risk related to the future.
  - There are limitations in the control environment, resulting from erroneous judgements when assessing facts or making decisions.
  - There are limitations arising from human failures (errors and mistakes).
  - Some controls can be circumvented by the agreement or collusion of several people. This collusion may occur between *Members of the Organisation* or between them and *Third Parties*<sup>7</sup>.

In accordance with the above, there will never be absolute certainty or security that a crime cannot occur within the *Organisation*, although *ALFANAR* has a firm commitment to prevent crime or limit the effects if the crime cannot be prevented.

<sup>5</sup> *Members of the Organisation / ALFANAR*: members of the *Board of Directors*, members of *Senior Management*, employees, temporary workers or those under a collaboration agreement and the rest of the people under hierarchical subordination of any of the above.

<sup>6</sup> *Business Partners*: any external party with whom the *Organisation* has, or plans to establish, some type of business relationship.

<sup>7</sup> *Third Party*: natural or legal person independent of the *Organisation*.

## 5. PREVENTION PHASE

This phase corresponds to the establishment of measures aimed at prevention, i.e. reducing the likelihood of a crime being committed within the *Organisation*.

This first phase includes defining the body that will assume the responsibilities related to the *Manual*, the mechanisms that guarantee access to the *Manual*, providing training on its content, identifying any *Criminal Risks*<sup>8</sup> that affect ALFANAR and the relevant controls.

### 5.1. Criminal Compliance Office

The *Criminal Compliance Office*<sup>9</sup> is a corporate body whose main mission is to promote the ethical behaviour that ALFANAR requires in accordance with its *Code of Ethics and Conduct*<sup>10</sup> and supervise the operation and observance of the *Criminal Compliance Model*, carrying out prevention, detection and early reaction efforts with respect to situations related to potential crimes that may give rise to criminal liability for the *Organisation*.

The *Criminal Compliance Office* exercises its powers under the provisions of this *Manual* and the content of the *Criminal Compliance Policy*<sup>11</sup>.

The functions of the *Criminal Compliance Office* are performed by ALFANAR's legal department, although it has autonomous powers of initiative and control, as well as the maximum possible independence to carry out its duties, reporting directly to the Board of Directors.

ALFANAR will provide the *Criminal Compliance Office* with reasonable resources to carry out its duties, including the material and human resources it may require, as well as a sufficient annual budget allocation.

All *Members of the Organisation* must respect and facilitate the work of the *Criminal Compliance Office*, providing all requested information and documentation as quickly as possible or facilitating access to it.

In the event that, in the opinion of the *Criminal Compliance Office*, there are reasons it is not advisable to use the ordinary hierarchical structure on occasion (for access to information, documents or personnel), it may use the method it deems necessary and must immediately inform the *Board of Directors*.

The *Criminal Compliance Office* may rely on the advice of an external expert in crime prevention and "Compliance" for any matters it deems relevant.

<sup>8</sup> **Criminal Risk:** risk related to conduct that could constitute a crime for which ALFANAR could be investigated, in accordance with the criminal liability system for legal entities established by the Criminal Code.

<sup>9</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>10</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*.

<sup>11</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 to not tolerate any conduct that may constitute a crime.

## 5.2. Disclosure and observance

Since knowledge of the principles and procedures established in the *Manual* and in the *Criminal Compliance Model* constitutes a form of prevention, the *Criminal Compliance Office* will make all internal regulations regarding “*Compliance*” available to the *Members of ALFANAR* in the internal document library.

It is the responsibility of all *Members of the Organisation* to ensure compliance with the *Manual* and other internal regulations established by the *Criminal Compliance Model* in general, and regarding the prevention of potentially criminal conduct when performing business activities in particular.

## 5.3. Training

The *Criminal Compliance Office* will include all internal regulations established in the *Criminal Compliance Model* relevant to the training cycles of the *Members of the Organisation*.

It will also organise recurring annual training courses aimed at the largest number of *Members of the Organisation* possible and addressing key aspects such as the ethical values and respect for the law promoted by ALFANAR, the risky behaviours that should be avoided and the consequences that they may entail.

## 5.4. Activities susceptible to criminal activity

Awareness of *Criminal Risks* and prohibited behaviours within the *Organisation* constitute a form of prevention. The *Catalogue of Criminal Risks and Expected Behaviour Parameters*<sup>12</sup> (hereinafter referred to as the “*Catalogue*”) is the corporate document that contains a structured list of risky behaviours identified by ALFANAR that may lead to a crime attributable to the *Organisation*, indicating the expected behaviour, as well as the rest of the internal regulations presented in the existing *Criminal Compliance Model* to prevent or detect the occurrence of a crime.


The *Criminal Compliance Office* is responsible for periodically updating the criminal offences and the list of prohibited conduct that may entail criminal liability for the *Organisation*.

## 6. RESPONSE PHASE

This phase relates to the process through which a response is given to indications or suspicions of a crime during the course of the *Organisation's activities* and minimise, to the extent possible, the harm that may be caused.

The proper implementation of the *Criminal Compliance Model* and the effective response to evidence are the responsibility of all *Members of ALFANAR*. They are all obligated to report on individual and collective behaviour, or activities that occur within the *Organisation* that are contrary to ALFANAR's ethical values, to the internal regulations established by the *Criminal Compliance Model*, or that may involve a crime, regardless of whether the behaviour has been ordered or requested by a hierarchical

<sup>12</sup> *Catalogue of Criminal Risks and Expected Behaviour Parameters*: a corporate document that reflects the list of crimes applicable to legal entities under the terms established by Spanish criminal law, providing a brief (non-literal) description of each of them and indicating the expected behaviours of the recipients regarding their prevention, detection and early management.

	CRIME PREVENTION AND RESPONSE MANUAL			
	AEE_LEG_Manual Prevención-Respuesta Delitos_ENG	Rev. 1.0	06/03/2024	Page 8 of 11

superior. ALFANAR has set up an *Internal Reporting System*<sup>13</sup> that allows the confidential and secure reporting of this type of prohibited conduct.

In particular, ALFANAR has the following communication channels:

- Written communications:
  - through the *Ethics Channel*<sup>14</sup> available on the corporate website;
  - through the following postal address:
 

To the attention of the Internal Reporting System Manager  
Calle de Velázquez, 34, 2.ª planta  
28001, Madrid
- Verbal communications:
  - through a hierarchical superior;
  - through the head of another department.
- In-person or online meeting with the *Criminal Compliance Office*.

Reports that are received will be managed by the *Criminal Compliance Office*, which is also the body responsible for ensuring that the *Organisation* acts in accordance with this *Manual* in the event of indications or reports of possible illegal actions within the *Organisation* that could lead to criminal liability.

The *Ethics Channel Policy*<sup>15</sup> transparently describes the general principles and guarantees that govern the management of the *Internal Reporting System* implemented by ALFANAR and the protection enjoyed by all good-faith whistleblowers and guarantees the confidentiality of the information received and the absence of retaliation (or any threat or attempt).

Reports that are received will be managed in accordance with the provisions of the *Ethics Channel Procedure*<sup>16</sup>.

## 7. REPORTING PHASE

This phase establishes the communication channels through which the actions carried out in the previous phases will be regularly reported so that the *Board of Directors* is aware of them and can appropriately exercise its authority in this respect.

<sup>13</sup> **Internal Reporting System:** consists of a set of measures adopted in accordance with [Spanish Law 2/2023, of 20 February, governing the protection of persons who report regulatory violations and corruption](#) ("Whistleblower Protection Act") for the management of reports related to violations of the regulations referred to in that law.

<sup>14</sup> **Ethics Channel:** a digital platform integrated into the *Internal Reporting System* that ALFANAR makes available to the *Members of the Organisation*, *Business Partners* and *Third Parties* with the aim of ensuring direct, confidential and secure communications.

<sup>15</sup> **Ethics Channel Policy:** corporate document that specifies the general principles and guarantees of the *Internal Reporting System* implemented by ALFANAR, so that *Members of the Organisation*, *Business Partners* and *Third Parties* can make confidential and secure reports regarding any potential *Breaches* that may occur within the *Organisation* in the course of its business.

<sup>16</sup> **Ethics Channel Procedure:** corporate document that regulates the receipt, evaluation, investigation and resolution of information received through the *Internal Reporting System*.



### 7.1. Crime prevention report

Regardless of any direct communication with the *Board of Directors*, which it is authorised to carry out at any time, the *Criminal Compliance Office* will prepare a Crime Prevention Report for each financial year with the following minimum content, which it will submit to the governing body of the *Organisation*:

#### (i) General

Date of issue and reporting period, signed by the members of the *Criminal Compliance Office*.

#### (ii) Crime prevention area

##### Training

The type of training provided to the *Members of the Organisation* and the scope it has had will be indicated in a summarised description of the content and the mechanisms used to verify its application.

##### Controls

An indication will be made of the internal or external reviews that may have been carried out on the crime prevention control environment.

In the event that a significant increase in incidents or complaints is detected regarding a specific offence, a proposal will be made to change its classification in the *Organisation's Criminal Risk* map, or include it in that document, as well as any possible control measure modification or implementation.

#### (iii) Crime response area

A summary will be made of the incidents and/or complaints received during the year. This summary will identify the crime group they belong to, the status of the offence in the *Criminal Risk Map* and, where applicable, the measures taken to resolve the reported situation.

To carry out this task, the *Criminal Compliance Office* may obtain the advice of an external expert in crime prevention and *Compliance*.

The *Board of Directors* will be responsible for disclosing the crime prevention report to *Senior Management* and the managers of departments and/or areas it deems appropriate for their awareness or for necessary action.

## 8. MONITORING PHASE

The adequacy and effectiveness of the mechanisms discussed in this *Manual* must be subject to regular monitoring and evaluation, so that they can be adapted to *ALFANAR's* circumstances and to obtain an understanding of corporate crime prevention based on the evolution of the law, jurisprudence and legal academic doctrine. The monitoring processes to be applied by the *Organisation* in the areas covered in the *Manual* are also established.

The *Criminal Compliance Office* will ensure that the *Criminal Compliance Model* is reviewed annually in order to ensure that its content is adapted to the *Organisation's* circumstances.

The *Criminal Compliance Office* will also ensure that the *Criminal Compliance Model* is subject to verification and modification when:

- a) relevant changes occur in crime prevention regulations;
- b) changes occur in the *Organisation*, in the control structure or in the activities carried out by *ALFANAR* that make such a review advisable;
- c) serious violations of its provisions are detected.

Notwithstanding the above, the *Criminal Compliance Office* will inform the *Board of Directors* in the terms described below.

### 8.1. Evaluation report

The *Criminal Compliance Office* will prepare an *Evaluation Report* for each financial year (possibly jointly with the *Crime Prevention Report*), which will be submitted to the *Board of Directors* and whose minimum content will cover the following areas:

#### (i) Risky behaviours

List of incidents that have been detected during the reporting period that are related to risky criminal behaviours.

Resulting actions that have been taken.

#### (ii) Internal regulations of the *Criminal Compliance Model*

Modifications introduced or pending introduction (improvement proposals) in the internal regulations that make up the *Criminal Compliance Model*.

#### (iii) Controls

Indication of modified controls, as well as new controls introduced, with an explanation of the reason for their modification/introduction. Controls in the study, analysis or implementation phase.

To carry out this task, the *Criminal Compliance Office* may obtain the advice of an external expert in crime prevention and *Compliance*.

The *Board of Directors* will be responsible for disclosing the evaluation report to *Senior Management* and the managers of the departments and/or areas it deems appropriate for their awareness or for necessary action.

## 9. PERSONAL DATA PROTECTION

When implementing the procedures established by this *Manual* and the resulting documentation, it is possible that *ALFANAR* may process personal data. Accordingly, the content and execution of this *Manual* cannot violate applicable personal data protection legislation or *ALFANAR's* internal regulations regarding this matter.

For these purposes, the *Criminal Compliance Office* will ensure that it coordinates its duties with the bodies or positions at *ALFANAR* that are responsible for the protection of personal data, so that they ensure compliance with the regulations in force in this respect.

In particular, it will ensure the following:

- collecting only **data that is adequate, relevant and limited** to what is necessary in relation to the purposes for which it will be processed;
- processing of the personal data collected in a **lawful, fair and transparent manner** with respect to the interested party;
- using the data collected for **specific, explicit and legitimate purposes**, as well as not further processing it in a manner incompatible with those purposes;
- **informing** interested parties of the data processing and its characteristics in the manner and within the deadlines established in current legislation;
- communicating to the interested party on a timely basis of the possibility of exercising their ARCO rights (access, rectification, cancellation and opposition), in addition to the rights of portability and elimination;
- managing **data transfers or communications** that arise from the application of the Manual in a proper manner;
- performing a review of the **quality** of the data processed and its **blocking** or elimination when appropriate, in accordance with current applicable legislation;
- applying the appropriate **security measures** to the personal data regarding interested parties.

## 10. DISCIPLINARY SYSTEM

All *Members of the Organisation*, regardless of their hierarchical level and functional location, are required to comply with the principles and procedures established in the internal regulations of the *Criminal Compliance Model*. Consequently, when the *Criminal Compliance Office* becomes aware of a violation of the provisions of these texts, it will propose to the *Board of Directors* any disciplinary or contractual measures it deems proportional to the risk or damage caused.

These measures will not only be applicable to the persons whose conduct has caused the risk or damage, but also to the *Members of the Organisation* that have not followed the prevention and response procedures established by *ALFANAR*, which is a circumstance that is considered by itself to be a violation of the values and ethical principles to which the *Organisation* has committed.

Disciplinary measures will be adopted in the workplace for *Members of the Organisation* in accordance with current legislation and may range from reprimands to termination of employment, with the employees' legal representatives being notified, if appropriate. In relationships with *Business Partners*, the *Organisation* will take any contractual action it deems appropriate.

When there are clear indications of the possible commission of a crime, the facts will be reported to the competent authorities, along with the information gathered during the internal investigation.