

**Criminal Compliance Policy and
Anti-Bribery
ISO 19601 and ISO 37001 Compliance Management System**



DOCUMENT CONTROL SHEET

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1. Purpose of the Criminal and Anti-Bribery Compliance Policy

This Criminal and Anti-Bribery Compliance Policy develops the provisions of the Code of Ethics of ENGINEERED LAND SYSTEMS, SL (hereinafter, ELS) and, consequently, is linked to the values and rules of conduct described therein, ratifying its commitment to a way of acting based on compliance not only with the applicable legal system, but also with the ethical values and rules of conduct, imposed internally on a voluntary basis by the organisation and set out in its Code of Ethics.

This Policy is aligned with ELS' strategic objectives, and with its determination not to tolerate, detect and mitigate non-compliance with laws and regulations, in particular those of a criminal nature. The ELS Compliance Policy takes into consideration not only the aims of the organisation, but also the requirements that may come from its stakeholders.

The Governing Body, through this Criminal and Anti-Bribery Compliance and Anti-Bribery Policy, demonstrates its leadership to internalise in the people affected by this Policy, the commitment to comply with the rules of conduct established in the Compliance Management System.

2. Persons, entities and activities subject

2.1 Persons and entities subject

This Policy is mandatory and applies to all members of ELS, who must comply with its contents, regardless of their position. This Policy shall be extended, in whole or in part, to business partners, whenever circumstances make it possible, in compliance with the due diligence processes relating to business partners.

2.2 Subject activities

The identification of the activities in whose scope the offences for which legal persons may be investigated in Spain may be committed is set out in the document "Criminal Risk Analysis", in which, among other aspects, together with the description of each of these criminal offences, the possible risk scenarios in ELS are detailed, in accordance with the characteristics of their activity, their context and the needs and expectations of their

stakeholders. These scenarios are given by way of example and do not constitute a closed list, as there may be other ways of committing the criminal offences referred to.

Criminal Compliance and Anti-Bribery decisions at ELS are based on the analysis and assessment of risks, according to a methodology previously defined in the document "Methodology of Criminal Risk Analysis and Assessment". Once the risk has been assessed, measures will be taken to minimise the organisation's exposure to criminal risks.

3. Behavioural principles underpinning the Criminal and Anti-Bribery Compliance Policy

The Criminal and Anti-Bribery Compliance Policy must be based on principles of behaviour for the persons and entities subject to this Policy. ELS does not permit, nor does it consent in any way or under any circumstances, that the persons and entities subject to this Policy carry out criminal acts or operations, or that they participate in actions or operations of an illegal nature, or that they seek to obtain a personal benefit or favour any interest that they presume to be of the Organisation.

4. Compliance objectives

ELS has established Criminal and Anti-Bribery Compliance objectives consistent with the provisions of this Policy and with the results of the identification and assessment of criminal risks. These Compliance objectives are not merely a statement of intent, but are measurable, take into account the requirements imposed by applicable criminal law and the ELS Compliance Management System, are monitored, communicated and updated as appropriate.

The objectives of Criminal and Anti-Bribery Compliance at ELS are:

- To ensure that the process of design, manufacture, marketing and maintenance of our products is carried out in compliance with the regulations in force and in particular those related to bribery and fair competition.
- Prevent all types of conduct contrary to compliance with our labour, tax and fiscal obligations.
- Conduct proper due diligence on our business partners and in particular on our customers and suppliers.

- Internalising a compliance culture

5. Criminal and Anti-Bribery Compliance Body

The governing body has appointed a Compliance Officer, who embodies the position of maximum guarantor of the supervision, monitoring and control of compliance with the Criminal and Anti-Bribery Compliance System. He/she is therefore responsible for ensuring that the provisions of this Compliance Policy are real and effective.

6. Continuous improvement

The Compliance Management System is not a one-off event. ELS is committed to continuously improving the sustainability, appropriateness and effectiveness of both this Criminal and Anti-Bribery Compliance Policy and the rest of the Criminal and Anti-Bribery Compliance Management System. The Compliance Committee will be in charge of controlling and supervising the provisions of this Policy on an ongoing basis,

7. Knowledge and declaration of conformity

This Policy is available to all ELS members and interested parties on the ELS corporate website. It has also been communicated by email to ELS members, who have declared their agreement.

8. Behavioural communication

All members of ELS have an obligation to report activities or behaviours detected in the organisation that may contravene the provisions of the Code of Ethics, this Policy, the Anti-Bribery and Criminal Compliance Management System, irrespective of whether the behaviours have been ordered by a superior.

Therefore, any queries, observations or complaints regarding Criminal and Anti-Bribery Compliance can be submitted through the Ethics Channel at <https://www.els-industries.com/es/canal-denuncias/>.

All enquiries, observations or complaints regarding Criminal and Anti-Bribery Compliance will be handled by the Compliance Committee under the terms described in this Policy and

covered by the Compliance Management System. ELS guarantees the confidential treatment of all communications, as well as the absence of reprisals of any kind against good faith whistleblowers.

9. Consequences of non-compliance

In accordance with the provisions of the ELS Code of Ethics, this Policy and the Compliance Management System, all ELS personnel, regardless of their position in the organisation, are obliged to comply with the established principles and procedures, where applicable.

Likewise, in order to ensure the correct development of the Criminal and Anti-Bribery Compliance Management System, they are urged to report any irregularity or potential non-compliance detected under the terms imposed in section 8 of this Policy.

In the event of non-compliance, disciplinary measures shall be applied in accordance with the rules on misconduct and penalties set out in the applicable Collective Bargaining Agreement.

10. Approval, amendment, accession and updating

The approval of this Policy, as well as its amendment, if any, is the responsibility of the ELS Board of Directors. This Policy must be kept up to date over time. To this end, it must be reviewed on an ordinary annual basis, and on an extraordinary basis, whenever there are changes in the strategic objectives or applicable legislation, and a proposal for modification must be submitted by the Compliance Committee, which will submit it to the Board of Directors for approval, if appropriate.