

EDMI

Criminal Risks Prevention Policy

Criminal Risks
Prevention System

Introduction

This policy forms part of the governance system established by EDM for all entities identified in this Policy and to bring it into line with the system established by the MM Group to which EDM belongs.

Objective of the policy and guiding principles

Through this Criminal Risk Prevention System (CRPS), EDM's managing body pursues the following objectives:

- Strengthen the existing commitment to foster respect for criminal law, and to promote a culture of regulatory compliance and zero tolerance for any type of non-compliance with the law.
- Comply with the legal and regulatory requirements that are established to continuously improve the System, and to address the latest regulatory developments in criminal matters.
- Provide third parties with guarantees that EDM exercises the legally required control over its executives, employees, and any professional or external supplier related to EDM by virtue of a contract for the provision of work, services, or supplies.
- Establish mechanisms to ensure that the persons included in its scope of application are aware of potentially criminal conduct, and establish a disciplinary system for actions contrary to regulations.
- The existence of a clear commitment in the organisation to continuously improve the organisation's criminal risk prevention system.

EDM has made all the documents and procedures that strengthen the CRPS available to its stakeholders. The main documents that make up the CRPS are as follows:

- Criminal offence prevention protocol: This protocol will include an updated list identifying all crimes that can be attributed to legal persons in accordance with that established in criminal law.
- Action protocol: This protocol will establish the manner in which the organisation must act when they detect that any of the reportable crimes have been committed.
- Whistleblowing channel: A whistleblowing channel will be established. Whistleblowing will not be an option, but rather an obligation for all employees and directors of the organisation in

relation to any unlawful conduct of which they may become aware. Any practices contrary to the current law and to EDM's internal regulations may be reported.

- Code of ethics: This is the basic document applicable to all the Company's employees and directors, and they are all required to be familiar and comply with this code.
- Disciplinary system: For the relevant, due, effective and efficient application of the Criminal Risk Prevention System, the legal system of offences and penalties applicable to labour relations must establish and maintain the system of penalties applicable in the event of non-compliance.
- General behaviour policy, with individuals and members of government: The purpose of this policy will be to describe the guidelines to be followed in relations with members of government, regardless of whether or not they hold an elected office, or with individuals.
- Ethical commitment clauses with third-party suppliers: Clauses must be established in the contracts with our suppliers that include the principles relating to our criminal risk prevention system as well as the corresponding obligations regarding ethical behaviour that must be respected by suppliers.

Scope of application of the policy

This Policy functions as a mandatory internal rule for all EDM members. It will specifically apply to (i) all directors, executives, employees, and interns of all the regulated entities, (ii) those persons acting as representatives on behalf of the regulated entities in companies that do not belong to the Group, and (iii) professionals or external suppliers linked to EDM by virtue of a contract for the provision of work or services, to which that established in the clauses for adherence to the System that will be included in their contracts will apply.

In relation to the subjective scope of application of the Policy, it is applicable to the following companies: EDM Holding, EDM Gestión, and LatamEDM.

Guiding principles

The general guiding principles of the System, promoted by the Board of Directors and that govern this Policy, are as follows:

1. Crime prevention systems are based on the following principles:
 - a. prevention,

- b. control,
 - c. whistleblowing, and
 - d. repair.
- 2. Criminal prevention systems bring together all activities and processes of the regulated entities.
- 3. Integrate and coordinate the set of actions necessary to prevent and combat the possible commission of unlawful acts by any professional of the regulated entities or by any professional of another company but related to the regulated entities, and, in general, any potential irregular situations or fraud.
- 4. Create an environment of transparency by integrating the different systems developed for the prevention of illegal actions, the commission of crimes and the correction of fraud, maintaining the appropriate channels to encourage communication of potential irregularities, i.e. the Whistleblowing Channel. The Whistleblower Channel can be used to report potential practices or behaviours that are contrary
 - a. to the current law,
 - b. to the internal regulations of the regulated entities, and
 - c. to the basic principles conveyed by the Code of Ethics itself. The regulated entities agree that the whistleblower will not suffer reprisals of any kind as a result.
- 5. Act, at all times, pursuant to the current law and within the framework established by the Code of Ethics, complying with the internal regulations that are applicable at any given time.
- 6. Promote and encourage a preventative business culture based on the principle of “zero tolerance” with regard to committing illegal acts and fraud, and based on the application of ethical principles and responsible behaviour of all the Group’s professionals, regardless of their hierarchy level at the Company.
- 7. Establish internal rules, procedures and protocols for action and decision-making that do not allow any person or group of persons to hold decision-making powers that are not subject to control.
- 8. Generate, validate, and approve as many documents as necessary to implement an effective prevention system; and have elements for managing the entity’s legal risks through appropriate policies that ensure adequate detection mechanisms for these irregular practices.
- 9. Duty of awareness: inform all professionals of the regulated entities of (i) the types of offences and conduct contrary to the internal rules that can be reported, and (ii) the duty to report any

fact constituting a potential criminal offence, fraud or irregularity of which they are aware through the channels provided.

10. Establish a body that has the necessary authority and independence to ensure compliance with regulations and the organisation's legal risks (Criminal Risk Prevention Committee). The members of this body must have sufficient technical skills and know-how to do so, and the documents accrediting these skills must be kept.
11. Investigate any report of an alleged criminal, fraudulent or irregular act as soon as possible, regardless of the amount involved, guaranteeing the confidentiality of the whistleblower and the rights of the persons under investigation.
12. Seek a fair, non-discriminatory and proportional application of penalties, in accordance with that established in the system of penalties and the law applicable at any given time in the event of non-compliance with the Policy or its requirements.
13. Implement adequate and necessary training programmes, with sufficient frequency, and that transfer the requirements of the applicable law in such a way as to ensure that the knowledge of the professionals of the regulated entities is up to date.

Control, assessment and oversight.

The Criminal Risk Prevention Committee is the body with autonomous powers of initiative and control, entrusted with the responsibility of overseeing the operation of and compliance with the criminal risk prevention system in accordance with section 31 bis of the Spanish Criminal Code (*Código Penal*).

It will organically report to EDM's Audit and Internal Control Committee ("AICC"). The Criminal Risk Prevention Committee embodies the position of maximum guarantor of the oversight, monitoring and control of criminal compliance obligations in the organisation, both internally and externally, and must therefore have sufficient resources and staff with the appropriate competencies, status, authority and independence.

Disciplinary system.

To effectively implement the rules and principles of this Policy, the disciplinary system applicable at any given time will be applied, which will be set up as the tool for protecting internal procedures and forms part of EDM's Criminal Risk Prevention System.