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# Crime Prevention Policy

## MASORANGE Group

*(This document has been translated from the current valid Spanish version for informational purposes only. If in doubt, please refer to the Spanish version)*

Prepared by: Compliance	Reviewed by: Audit and Risk Committee	Approved by: Board of Directors
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## Version control

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Version	Approval date	Changes
1.0	27/06/2024	<i>Initial version</i>

## Reference to other documents

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MASORANGE Group Code of Ethics

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MASORANGE Group Anti-Corruption Policy

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## 2. Purpose

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The Board of Directors of MASORANGE Group declares with this Policy, consistent with the aims of the organization, its firm condemnation and zero tolerance of the commission of any criminal offence, as well as any kind of act contrary to the principles and values of MASORANGE in all areas of its business activity, as well as in its relationship with third parties, without, under any circumstances, its commission being justified on the basis of a benefit for the organization.

One of our priorities is to develop a solid corporate culture of regulatory compliance that enables the development of honest, upright and transparent professional conduct, in which the company's ethical principles and values are at the core of our business and decision-making.

MASORANGE Group bases its actions on minimizing the organization's exposure to criminal risks, in accordance with the principle of due control, assuming compliance with the commitments described in this Policy and in the Criminal Compliance Management System it has adopted, which can be summarized as follows:

- ✓ Prohibition of the commission of offences.
- ✓ Identification, in the Criminal Prevention Manual, of the activities in whose scope the crimes to be prevented may be committed.
- ✓ Monitoring, prevention and sanctioning of criminal or fraudulent acts and conduct.
- ✓ Compliance with the law and internal regulations, both by employees, directors and executives of the Company and, where appropriate, by third parties related to it.
- ✓ Internal control systems over financial and non-financial reporting as a mechanism to prevent and control internal fraud.
- ✓ Establish the general framework of reference for the establishment, definition, review and achievement of criminal compliance objectives that will lead to the establishment of effective control, communication and awareness mechanisms for all employees, with the aim of preventing the commission of crimes and consequently avoiding fraud, corruption and bribery.
- ✓ Comply with the requirements of the Criminal Compliance Management System and, if unlawful conduct is detected, react appropriately and take appropriate action, whether disciplinary or, where necessary, before the relevant bodies.

According to this Policy, 'Criminal Compliance' is defined as the prevention of risks derived from the infringement of regulations that may generate criminal liability and the contribution to socially responsible behavior in MASORANGE Group, for which we have set up an adequate control and management system in the field of detection and prevention of regulatory risks and non-compliance.



### **3. Crime Prevention Manual (CPM)**

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The Criminal Prevention Manual (hereinafter, the Manual or MPD) defines the model of organization, prevention, management, reaction and control of criminal risks promoted and approved by the Board of Directors of MASORANGE Group.

MPD includes the criminal risk map that identifies risks and controls associated with them, as well as, where appropriate, a specific manual for the group companies whose activity requires it, which, together with the development procedures and processes, integrate and coordinate the set of actions necessary to prevent and combat the commission of illegal acts by any employee of the Group or its external collaborators, as well as, in general, possible irregular situations, fraud or corruption.

The objective of the MPD is to guarantee before third parties, and specifically before judicial and administrative bodies, that MASORANGE exercises the legally established due control and that it has adopted and effectively implemented suitable supervision and control measures over its administrators, senior management, employees, business partners, shareholders and other dependent persons in order to prevent the commission of illegal acts.

For the purposes of this Policy and the Criminal Prevention Manual, the definitions given in the Criminal Code and its implementing regulations shall apply, specifically with regard to the criminal liability of legal persons.

### **4. Subjective and objective scope of action**

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#### **4.1. Subjective scope**

The Criminal Prevention Policy is applicable to all the companies in MASORANGE Group at all times.

The Criminal Prevention Policy is also applicable to all directors, administrators, managers and employees of the companies in the MASORANGE Group always, who must be familiar with it, apply it and comply with it in all their actions.

Persons who act, for whatever reason, as representatives of MASORANGE Group companies in companies and entities not belonging to the same, shall observe the provisions of this Policy and shall promote, as far as possible, and within the scope of their powers and responsibilities, the application of the principles contained herein in those companies and entities in which they exercise their representation.

The directors, managers and employees to whom other specific rules or policies are also applicable shall also comply with them. MASORANGE Group shall establish the appropriate coordination to guarantee congruence between all the rules that are applicable.

All recipients of this Policy:



- i. They must be aware that their actions in the name or on behalf of MASORANGE Group may entail criminal liability not only for themselves but also for the corresponding MASORANGE Group company, and they must therefore avoid such conduct.
- ii. They must act and encourage actions consistent with the Policy by all business partners and/or by those third parties who, in any way, act on behalf of or in the name of MASORANGE Group

#### **4.2 Objective Scope.**

The activities in which MASORANGE Group companies are exposed to criminal risks are as follows:

- ▶ Provision, operation and marketing of all kinds of telecommunications services (fixed and mobile telephony, data services and internet access, television services, etc.) as well as associated value-added technological services and other services such as energy, assistance, insurance mediation, or alarms, among others; all of which are aimed at both wholesale and retail customers.
- ▶ Activities of purchase and sale of all kinds of electrical energy to consumers and other subjects of the system.
- ▶ Commercial relations with third parties (customers, suppliers, distributors, business partners, operators, etc.).
- ▶ Construction, deployment and maintenance of telecommunications networks.
- ▶ Acquisition and sale of companies and businesses.
- ▶ Relations with public entities and Authorities (local, national and foreign).
- ▶ Obligations to the Treasury and the Social Security General Treasury.
- ▶ Financial Resources Management.
- ▶ During its activities, MASORANGE has access to confidential information of third parties or entities, as well as access to personal data of third parties.
- ▶ Advertising of their products and services through promotional activities in different media and formats.
- ▶ Human Resources Management.

### **5. Basic Guidelines**

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MASORANGE Group establishes the following basic guidelines on criminal prevention:

- Act and demand that action be taken at all times in accordance with the provisions of current legislation.
- Disseminate the organization's commitment to strict compliance with legislation and internal regulations, which are responsible for establishing the values and principles



that inspire the actions of the MASORANGE Group, mainly contained in the Code of Ethics and the Anti-corruption Policy.

- Promote a culture of compliance throughout the organization and its components through the dissemination and training of corporate ethical values, regulatory compliance and the declaration of the principle of zero tolerance towards the commission of any wrongdoing.
- Continuous evaluation of the main sensitive activities likely to be carried out at MASORANGE.
- Promote the implementation, supervision and continuous improvement of the policies, procedures and control mechanisms defined in MASORANGE Criminal Compliance Management System.
- Disseminate to all members of the organization, through appropriate communication and training programs, the importance of carrying out their activities and responsibilities honestly and with integrity, in full compliance with the law and internal regulations.
- Make available to the entire organization the principles and rules that should govern its actions in MASORANGE.
- Define the functions of the Governing Bodies in relation to regulatory compliance, so that their management favors compliance with the related internal guidelines and regulations.
- Determine the measures necessary to guarantee the maintenance of the Internal Control Systems for Financial and Non-Financial Information, as well as adequate compliance with current legislation and accounting regulations.
- Provide a regulatory and compliance framework with those third parties with whom we may do business, in order to ensure integrity and honest practices within the framework of free competition.
- Establish the necessary measures to comply with current legislation and regulations on the protection of personal data, ensuring the principles of privacy, quality and truthfulness in the processing of data.
- Provide, as a telecommunications services operator, the collaboration required by the judicial authorities, the State security forces and bodies and the national and international authorities or official bodies.
- Promote sustainable growth and effective environmental protection in our activities, through responsible practices in the reuse of materials, the appropriate disposal of waste generated and the effective management and control of resource consumption.
- Providing a safe and healthy working environment, promoting a culture of safety and health at work.
- Make available to all members of the organization, as well as to all parties with whom we are linked (companies, subcontractors, partners, consultants or intermediaries acting on behalf of MASORANGE Group) an Ethics Channel, establishing the duty to report in good faith, any irregular conduct, criminal or administrative offence, of which they have knowledge or suspicion. MASORANGE Group guarantees, in any case, the confidentiality of the identity of the whistleblowers and the whistleblowers, as well as the absence of reprisals to the whistleblowers in good faith and to those who refuse to participate in activities from which criminal risks arise.



- Disseminate among all personnel the applicable disciplinary system, in accordance with applicable labor regulations and collective bargaining agreements, in the event of non-compliance with the Criminal Compliance Management System, internal regulations and in the event of the commission of acts or conduct that could be classified as potentially criminal.
- Informing all stakeholders on a regular, timely and reliable basis about compliance with this Policy, as well as its system for the identification, management and control of criminal risk.
- Reinforce the authority and independence of the Ethics and Compliance Committee, as the body responsible for managing matters related to compliance with the ethical aspects reflected in both the Code of Ethics and the Anti-corruption Policy, as well as strengthening the authority of the Audit and Risk Committee, in order to guarantee the correct functioning of the Criminal Compliance Management System and other applicable internal regulations.
- Periodically verify this Policy and the Criminal Compliance Management System implemented and promote its modification when relevant breaches of its provisions are revealed or when changes occur in the legislation in force, in the control structure or in the activity of MASORANGE that make them necessary.

## **6. Organizational Measures: Roles and Responsibilities**

The commitment to regulatory compliance and ethical values is integrated at all levels of MASORANGE, involving and being transmitted to all directors, managers and employees.

This Policy describes the organizational measures for regulatory compliance implemented in MASORANGE, defining the roles of the parties involved in the Criminal Compliance Management System.

### **1) Chief Compliance Officer (CCO)**

The Board of Directors of MASORANGE has appointed the Chief Compliance Officer, who has the authority and independence to exercise the Compliance Function.

The Chief Compliance Officer will be supported by the compliance area and the Ethics and Compliance Committee with the material and human resources that are necessary and sufficient for the exercise of his or her competences.

The CCO is responsible for overseeing and verifying that the exercise of the compliance function is carried out in an effective and efficient manner.

In addition, it is the responsibility of the Chief Compliance Officer to promote the use of the Ethics Channel.

### **2) The Board of Directors and Senior Management**

The Board of Directors, with the continued support of Senior Management, assumes a leadership role and commitment based on responsibility, transparency, integrity and





compliance, in order to reinforce and adopt initiatives to strengthen MASORANGE's organizational culture.

### **3) Obligations of all MASORANGE employees**

Employees are responsible for understanding, observing and applying the values and principles of the System, as proclaimed in this Policy, the Code of Ethics and the Anti-corruption Policy.

## **7. Control measures**

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MASORANGE, within its Criminal Compliance Management System, has different measures aimed at the prevention and detection of criminal risks. This system is supervised periodically and is subject to continuous improvement, guaranteeing the definition of prevention objectives and including, where appropriate, the specific objectives of the system, the identification and implementation of the actions necessary to achieve them and the review of the effectiveness of these actions and objectives on a regular basis.

### **1) Preventive monitoring**

Prevention controls are understood to be all internal MASORANGE regulations and policies, of a general nature (Code of Ethics, Anti-corruption Policy, Conflict of Interest Policy, Training and Awareness Plan, etc.) or specific (controls designed and implemented for the prevention of specific criminal risks), which contribute to mitigating ex ante the risk of bad practices or breaches of regulations in the development of MASORANGE's activity.

The prevention of the commission of crimes is a fundamental element in MASORANGE's Criminal Compliance Management System, being aware of the importance of implementing preventive measures in order to minimize exposure to risks and avoid their materialization.

### **2) Detection control**

In addition to the prevention controls implemented in MASORANGE, the System has controls designed for the ex-post detection of non-compliance, illegal conduct or bad practices contrary to MASORANGE's policies, procedures or values.

In this context, MASORANGE has general detective controls such as the Ethics Channel through which employees and third parties with a legitimate interest can report irregular practices.

### **3) Revision control**

MASORANGE's Criminal Compliance Management System is subject to supervision and continuous improvement, and is periodically reviewed in accordance with the provisions of internal policies and procedures, modifying it if:

- i. There are regulatory, legal or jurisprudential changes of a relevant nature that affect the System.
- ii. Relevant breaches of the provisions of the Scheme become apparent.



- iii. Changes are made in the organization, in the control structure or in the activity carried out by MASORANGE.

## **8. Disciplinary system**

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Compliance with the provisions of this Policy is the responsibility of all Board members, directors and employees of the MASORANGE Group.

Failure to comply with this Policy compromises the reputation and image of MASORANGE and therefore all directors, executives and employees have the possibility of reporting to the Ethics and Compliance Committee any conduct that contravenes it.

In the event of non-compliance with the Criminal Prevention Policy, MASORANGE Group employees may face disciplinary measures, in accordance with internal rules of procedure and applicable labor legislation.

## **9. Publication and entry into force**

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This Policy is applicable from the date of its approval by the Board of Directors, will be published on the corporate intranet and on the MASORANGE Group's website and will be communicated to all parties with whom we are associated (companies, subcontractors, partners, advisors or intermediaries acting on behalf of MASORANGE Group).