



**1008**

## **Criminal Compliance Policy**

## Document Control

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# 1 Criminal Compliance Policy

## 1.1 Scope of Application

### 1.1.1 Subjective

The subjective scope of the Criminal Compliance Policy includes those natural or legal persons, differentiated into internal and external factors of the Entity, to whom the elements of the IMS are applicable, all of them defined and contemplated within the Scope of the IMS.

### 1.1.2 Objective

This Compliance Policy applies to all processes defined by the Entity within the scope of the IMS defined below, as activities likely to generate a risk of non-compliance. In this way, it is integrated into its management system in order to achieve compliance objectives.

It includes the management and implementation of the processes and controls defined for the prevention, mitigation, and treatment of criminal risks identified by the organization in the development of its activities, in particular:

- Integrated Ticket Sales Management
- Customer Service

The geographical scope of application of the Integrated Management System is as follows:

- Offices located at Calle Venezuela 103, 3º 1ª, 08019, Barcelona..

## 1.2 Purpose

The purpose of this Policy is to inform the members of the Entity, as well as third parties related to it, of a firm message of opposition to the commission of any unlawful, criminal, or any other type of illegal act.

Under no circumstances is the commission of a crime by members of the Entity justified, even when such conduct may apparently produce any kind of benefit for the Entity. Likewise, the Entity is committed to combating such acts and preventing any possible deterioration of its image and reputational value.

This Compliance Policy constitutes the framework of reference for the Compliance Model existing within the Entity, which is known by all members of the Entity and promoted by Management.

### **1.3 Commitment**

The Management Committee, as the highest governing body of the Entity, is responsible for developing and implementing an IMS based on the application of appropriate policies and procedures that ensure compliance with all applicable laws and regulations whose breach may have criminal implications.

Furthermore, the Management Committee has expressed its clear commitment to criminal compliance (“the higher the position, the greater the responsibility”) and complies with the requirements of this Compliance Policy and the implemented IMS.

The Entity is committed to the continuous improvement of the IMS. To this end, it plans periodic audits and evaluations of the system, without excluding extraordinary evaluations when necessary due to significant changes in current legislation or upon the materialization of a risk, whether previously identified or not.

Therefore, criminal compliance is a matter addressed by the Management Committee at least once a year during its meetings and whenever the development of the Entity’s activities requires an analysis focused on criminal risks..

### **1.4 Objectives**

The objective pursued by the Entity is to guarantee the strictest compliance with current legislation as a hallmark of work carried out efficiently, loyally, and in commitment to legality, thereby conveying satisfaction and peace of mind to the individuals who turn to this Entity to develop their projects in the various sectors in which we provide advice and services.

The criminal compliance objectives are consistent with the provisions established in this Criminal Compliance Policy and with the results of the identification and assessment of criminal risks. These objectives are monitored in accordance with the established planning once the criminal risk assessment process has been carried out. Likewise, the objectives are communicated, measurable whenever possible, and updated as appropriate.

For the achievement of the criminal compliance objectives, the Entity retains all documented information relating to them.

## 1.5 Criminal Compliance Body

In order to achieve the objectives of Criminal Compliance and the implementation, monitoring, and improvement of the Integrated Management System (IMS), the Entity has appointed an Integrated Management System Committee, composed of the following members:

- Information Security and Quality Management System Officer.
- Criminal Compliance Management System Officer.
- Chief Executive Officer.

The Criminal Compliance Management System Officer must possess legal and financial knowledge in the field of regulatory compliance and act with independence and professionalism. Their main functions include:

- Ensuring the implementation of appropriate compliance policies and procedures.
- Acting as a point of contact to resolve queries regarding regulatory compliance within the Entity.
- Organizing training sessions for members of the Entity on the Code of Ethical Conduct and other essential compliance regulations.
- Reviewing annually the Code of Ethical Conduct, as well as compliance policies and guidelines, proposing amendments or new measures when necessary.
- Informing the Entity about relevant legal changes that may affect regulatory compliance.
- Investigating possible breaches or complaints, ensuring their proper resolution and applying whistleblower protection measures to prevent retaliation.
- Proposing compliance audits to the Management Committee.
- Preparing periodic or specific reports for the Management Committee.

The responsibilities and functions of the Criminal Compliance Management System Officer are defined and documented in a formal agreement approved by the Management Committee and endorsed by the Integrated Management System Committee.

The Criminal Compliance Management System Officer has the necessary resources to perform their duties effectively. Furthermore, in the independent exercise of their responsibilities, they collaborate with the Management Committee and maintain constant communication with the other governing bodies of the Entity to ensure regulatory compliance. .

## 1.6 Risk Identification and Assessment

The IMS is based on a documented process through which criminal compliance risks are identified and assessed. The identification and assessment of risks are repeated on a fixed annual basis or as a specific response to an extraordinary event, a significant change in the structure or activities of the Entity, changes in case law, or when relevant legislative changes occur.

## 1.7 Development of Corrective Measures

The IMS is based on a documented process through which criminal compliance risks are identified and assessed. The identification and assessment of risks are repeated on a fixed annual basis or as a specific response to an extraordinary event, a significant change in the structure or activities of the Entity, changes in case law, or when relevant legislative changes occur.

## 1.8 Training

The members of the Entity shall receive training on the essential aspects of compliance, and their attendance shall be duly documented.

The contribution of the members of the Entity to the effectiveness of the IMS is essential in helping to prevent and detect criminal risks, avoiding their materialization and identifying risk factors..

## 1.9 Competence

The Entity ensures the competence of compliance personnel based on appropriate education, training, or experience.

Performance objectives are periodically reviewed to ensure that reasonable safeguards are in place to prevent them from encouraging the assumption of criminal risks or promoting inappropriate conduct in relation to criminal compliance.

## 1.10 Whistleblowing Channel

In order to prevent crimes that may affect the Entity, a whistleblowing system has been implemented through which both members of the Entity and third parties may communicate any information related to alleged breaches, irregular conduct, indications, or potential criminal risks to the Criminal Compliance Management System Officer. All members of the Entity are obliged to immediately report any fact or suspicion of non-compliance of which they become aware in the course of performing their duties or within the framework of their relationship with the organization.

This whistleblowing system is available through a channel hosted on the Entity's website. In addition, employees have access to the information and the link to said channel through the company's internal communication channels, such as emails, intranet, or any other dissemination method used to ensure that everyone has access to this tool.

The Entity guarantees the confidentiality of the communications received and of the identity of the reporting person, as well as protection against any type of retaliation, discrimination, or harmful conduct arising from a report made in good faith. Likewise, the system allows anonymous reports under the terms established by the applicable regulations and ensures the proper management and investigation of the reports received.**Investigations**

### **1.11 Compliance Audits**

The Entity conducts annual internal criminal regulatory compliance audits in order to address and investigate compliance issues. The audit plan is approved by the Management Committee.

Alternatively, external professionals may be engaged, for example, a law firm specialized in compliance audits or a renowned auditing company that also performs compliance audits.

The Integrated Management System Committee annually submits a compliance audit plan to the Management Committee, which shall include a description of the compliance matters selected for examination therein.

The results of the compliance audit are communicated to the Management Committee and included in the Management Review Report.

The person responsible for carrying out the compliance audit has sufficient resources to perform it effectively.

### **1.12 Sanctions for Misconduct**

Any breaches that occur shall require an appropriate sanction regardless of the status of the offending person (including, for example, non-payment of bonuses, legal action, or dismissal). The proposed sanction must be submitted by the Entity's Management Committee to its competent Human Resources department so that the appropriate disciplinary measures may be assessed and, where applicable, adopted in accordance with legal, contractual, or collectively agreed requirements.

### **1.13 Procedures for Delegation of Powers**

In cases where the Entity's Management Committee delegates decision-making authority in areas where the criminal risk is higher than medium, the Entity shall establish and implement a procedure and a system of controls to ensure that the decision-making process and the level of authority of the decision-makers are appropriate and free from actual or potential conflicts of interest.

### **1.14 Entry into Force**

This Criminal Compliance Policy shall enter into force on the same date as its approval by the Integrated Management System Committee, from which moment all members of the Entity shall have the obligation to observe and comply with it, as well as the right to demand its enforcement.

### **1.15 Diligence in Delivering the Policy**

The Entity shall ensure the proper communication and dissemination of this Policy to all members of the organization, as well as to business partners and third parties, through the company website and the employee portal enabled for internal communications.