

# Criminal Compliance Policy



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## 1. Introduction and Objective

This Criminal Compliance Policy, approved in the minutes of E. BACHILLER B., S.A.'s Sole Administrator, aims to establish BACHILLER's desire to promote a culture of integrity, ethics and respect for the law, as well as the requirement to comply with Spanish criminal laws and the prohibition to commit criminal acts.

## 2. Scope

This Criminal Compliance Policy is mandatory and shall therefore be known and understood by everyone related to E. BACHILLER B., S.A. (whether by a business or employment relationship), provided that these services are related to the development of its business activity.

Therefore, this Criminal Compliance Policy shall be translated into any language necessary so that its scope and content can be understood by all business partners, third parties or stakeholders.

Likewise, this Policy shall be included in BACHILLER's Criminal Compliance Manual, which describes and explains in detail the knowledges and commitment of the organisation; the roles and responsibilities; the functions of the whistleblower channel; the disciplinary regime for non-compliance; the assessment method and criminal risk classification; the means of support for the management system for criminal compliance, such as recruitment plans, training plans, financial resource management plans, partner control plans, dissemination plans, etc.; as well as the continuous improvement system.

## 3. Definitions

Senior management: A person or group of persons who manage and control an organisation at the highest level and have the power to delegate authority and provide resources within the organisation.

Organisation members: Members of the governing body, executives, employees, workers, temporary employees, or those under collaboration agreements, volunteers of an organisation, and anyone else under subordination of any of the above.

Compliance Officer: A single-person body appointed by the Board of Directors whose function is to supervise, control and prevent criminal conduct that may lead to criminal responsibility at E.BACHILLER B, S.A.

Compliance objectives: Objectives that refer to the organisation's zero tolerance for criminal risk, as well as the establishment of measures for its prevention, detection and early management.

Criminal Compliance Policy: The will of an organisation formally expressed by the senior Management Team or a governing body in relation to its criminal compliance objectives.

Criminal risk: Risks related to behaviours that may constitute a crime according to the regime of

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criminal responsibility of legal persons established in article 31 bis, and following articles of the Spanish Criminal Code or, in the case of entities without a legal person, the regime of additional consequences established in the same legal section, article 129.

Management System for Criminal Compliance: A set of interrelated or interacting elements of an organisation to specify and measure the achievement level of criminal compliance objectives, as well as the policies, processes, and procedures set to achieve them.

Business partner: Any party other than the organisation members with whom the company has or expects to establish any type of business relationship.

#### 4. Criminal Compliance Objectives

Criminal compliance objectives refer to the organisation's zero tolerance for criminal risk, as well as to the establishment of measures for its prevention, early detection and management<sup>1</sup>.

Similarly, according to the provisions of item 6.3 of UNE Standard 19601:2017, the organisation establishes criminal compliance objectives for the relevant roles and levels, which shall comply with the provisions of this Policy and with the results of the criminal risk assessment and identification. Such objectives must be measured, taking into account applicable requirements, as well as monitored, communicated and updated. The organisation shall also keep documented information on criminal compliance objectives.

When planning how to achieve compliance objectives, it is determined what shall be done, who shall be responsible, what resources are required, what financial resource management models shall be implemented to prevent any criminal risk, when it shall be completed, and how results shall be assessed.

In this regard, BACHILLER shall set its strategic, tactical and operational objectives in the document titled RC 6.3\_9.1.6 Criminal Compliance Indicators and Objectives, committing to update them annually based on the results obtained in the annual risk assessment.

Based on ethical behaviour standards established in the Code of Conduct, which BACHILLER applies across all activity areas, the two main strategic objectives for Criminal Compliance are: 1) to reinforce the commitment and culture of compliance among its members and business partners, and 2) to encourage the participation of its members in the Ethics, Communication and Whistleblower Channel.

#### 5. Compliance commitments

This Criminal Compliance Policy, together with the Code of Conduct and the rest of policies, protocols and internal rules implemented or to be implemented by the organisation for Compliance, are the fundamental pillars of BACHILLER's compliance culture. For this reason, this Policy is mandatory for all persons related to BACHILLER B, S.A., as well as for business partners, requiring, therefore, not only compliance with criminal laws but also loyalty to the company's ethical and responsible principles and values.

<sup>1</sup> Note 1 Section 3.19 UNE Standard 19601:2017.

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To promote its knowledge and compliance, the Policy shall be made available to all members of the organisation through the Intranet and to stakeholders on BACHILLER's website.

## 6. BACHILLER's activities exposed to criminal risk

E.BACHILLER B, S.A.'s business activity is focused on the design and manufacture of process equipment and pressure vessels for the petrochemical, energy, refining, chemical, fine chemical, pharmaceutical, cosmetics and food industries. It provides customised project design, equipment production, laboratory testing, quality control and after-sales services.

Its headquarters, manufacturing workshops and pilot plant are located in Parets del Vallés, 20 km from Barcelona. It currently operates in more than 35 countries, either directly or through its extensive network of local representatives and collaborators.

In this context, BACHILLER's exposure to criminal risk has been assessed and evaluated.

By virtue thereof, its Management System for Criminal Compliance is designed to prevent, detect and, if necessary, mitigate the risk above low after identifying and segmenting activity areas, clients, suppliers and other third parties that exceed the risk threshold.

## 7. Rules and prohibitions

This Criminal Compliance Policy, the Code of Conduct and other related policies and protocols implemented by E.BACHILLER B, S.A. establish a code of ethical behaviour and expressly prohibit the commission of any criminal act within the framework of activities carried out by the organisation.

## 8. Definition, Control and Assessment

The Criminal Compliance Policy establishes a framework for the definition, control and assessment of objectives set by BACHILLER for Criminal Compliance. In this sense, the company has established processes aimed at:

- Identifying and determining the criminal risk to which it is exposed by analysing each functional area in order to implement the necessary control measures to prevent and minimise such risks.
- Assessing the probability of the criminal risk identified and detected, as well as its impact on the organisation in case of occurring.
- Quantifying, assessing and managing risks detected in the outsourcing of operations, applications and services.

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- Continuously improving the sustainability, adequacy and effectiveness of the Management System for Criminal Compliance.
- Periodically providing E. BACHILLER B., S.A.'s Sole Administrator with a brief report on the effectiveness of the Management System for Criminal Compliance, assessing its content.
- Annually reviewing the content of the Management System for Criminal Compliance when relevant changes occur in the organisation, control structure or business activity, when relevant legal or jurisprudential modifications take place, or when relevant infringements of its provisions are detected, if advisable, or in any other case.

## 9. Communications

The Criminal Compliance Policy is available to all organisation members and business partners who pose a criminal risk above low. It is also published and adequately distributed through the organisation's internal and external whistleblower channels, as established in section 7.5.2 of UNE Standard 19601:2017, through the email account [legal@bachiller.com](mailto:legal@bachiller.com)

Any irregular activity or activity contrary to this Policy or to the principles included in the Code of Conduct and, in general, to the regulations in force, shall be reported to BACHILLER through the Ethics, Communication and Whistleblower Channel at the following address <https://www.corporate-ethicline.com/bachiller/> or by post to Can Guasch, 3 Polígono Industrial Levante, 08150 Parets del Vallés, guaranteeing at all times the confidentiality of the communication and its sender.

E BACHILLER B, S.A. guarantees that no one who, in good faith, has reported an incident shall be subject to retaliation in any way. On the contrary, workers who, being aware of any unlawful or irregular conduct, fail to report it, may incur a disciplinary infringement.

## 10. Responsibility and Supervision

All persons related to BACHILLER shall be aware of the ethical and responsible principles, as well as of all the provisions and obligations included in the different control measures (Code of Conduct, Policies, etc.) implemented by the organisation, and shall comply with them as well as preserve their integrity and reputation.

The Compliance Officer is responsible for supervising the implementation and monitoring of the Management System for Criminal Compliance by taking control, surveillance and communication measures according to speed, security and efficiency principles. To carry out this tasks, the Compliance Officer has the necessary authority and independence.

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Likewise, based on the information submitted by the Compliance Officer on the suitability and implementation of the Management System for Criminal Compliance, the Management Team must carry out, at planned intervals, a review of the Management System for Criminal Compliance of E. BACHILLER B, S.A.

### 11. Continuous Improvement

BACHILLER is committed to continuously improving the sustainability, suitability, and effectiveness of this Criminal Compliance Policy and of the entire Management System for Criminal Compliance deployed in the organisation.

The information collected, analysed, assessed and included in criminal compliance reports shall be used as a basis for identifying opportunities to improve compliance performance at E. BACHILLER B, S.A.

### 12. Disciplinary regime

Any conduct contrary to or not complying with the provisions of this Policy, as well as non-compliance with BACHILLER's Code of Conduct and all of its internal policies, shall be deemed as a breach of contractual good faith, as well as negligence in the workplace, for the purposes determined in accordance with current legislation on labour discipline and/or contractual termination.

In this regard, BACHILLER may impose a disciplinary sanction in accordance with the legal system in force, which shall be assessed depending on the breach's seriousness and, where appropriate, the damage that such breach may cause to the organisation.

This disciplinary regime is, in any case, complementary to any legal procedure against the member and/or employee and to any measure or consequence that may derive from such procedure.

### 13. Documents related to this Policy

- BACHILLER's Code of Conduct.
- Organic Law 10/1995, of November 23, 1995, of the Criminal Code.
- UNE 19601:2017 Standard on Management Systems for Criminal Compliance.

### 14. Version history

Version	Date	Approved by	Reason for change
V.0	01/10/2021	Sole Administrator of E. BACHILLER B., S.A.	