

CRIMINAL COMPLIANCE POLICY

At COPRECI, S.COOP., we are fully committed to excellence in all areas, including our ethical and legal responsibility. That is why, through this statement, we wish to express, explicitly and categorically, our “zero tolerance” policy, prohibition, and opposition to the commission of any criminal act, extending and incorporating this culture of compliance into our business objectives and all our activities, both in Spain and in any other country where COPRECI, S.COOP. operates.

All persons belonging to COPRECI, S.COOP., its administrators, its members, and the rest of the staff, whether permanent or temporary, are required to comply with the requirements of this Policy and the Criminal Compliance System that we have implemented to manage compliance, including the Code of Conduct and existing preventive controls and procedures.

This Policy also applies to third parties with whom we interact, and they will be duly informed of it and requested to adhere to and comply with it in the course of their relationship with our organization. In addition, we make it available to any interested party through existing public communication channels (www.copreci.com).

The organization has a Criminal Compliance System in place that identifies and assesses our potential risks, deploying a set of mitigation and control measures that must be properly reviewed and monitored. In addition, a Criminal Compliance Committee has been established, equipped with the necessary resources, responsible for designing, implementing, managing, and verifying the effectiveness of the System. This committee has the maximum independence, capacity, and authority to perform its function properly, monitoring and controlling the system as required to ensure its effectiveness in achieving our objectives and continuous improvement.

All persons covered by this policy are required not only to comply with it but also to report any suspicious acts or conduct that could be detected as non-compliance or criminal risk. To this end, an Internal Information System is available through which possible non-compliance, queries, and doubts about any issue in this area can be reported. Users of this System will be treated with complete confidentiality and will not suffer any reprisals for its use in good faith. Communications received will be channeled and managed in accordance with established internal procedures.

Failure to comply with the requirements of the Policy and the Criminal Compliance System that implements it, especially our Code of Conduct, may have internal and/or external consequences, which will be proportional to the seriousness of the facts, equal for all recipients, and in accordance with applicable regulations.

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