

# Crime prevention policy

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## 1. Preamble

The Spanish Penal Code establishes that companies can be criminally liable for crimes or breaches committed by their administrators, managers, employees, and in general people acting on their behalf and representation.

Criminal liability can lead to various criminal penalties and can even compromise the effective functioning of companies, with consequences such as: dissolution of the company, suspension of activities, closure of premises, prohibition of contracting with the Administration, disqualification from obtaining subsidies or tax benefits, etc.

The company's criminal liability occurs when there are no adequate prevention and control mechanisms within companies that can prevent the crime in question or reduce its harmful consequences.

For Solarig, it is essential to prevent and avoid illicit behaviors that can result in fines, penalties, financial losses, economic losses, and reputation damage. Both for the company itself and for employees individually.

In this sense, Solarig has a Crime Prevention and Detection Management System that aims to organize, prevent, manage, and control the criminal risks that may occur in the company and, although avoiding the commission of crimes is a priority objective, the ultimate purpose is to ensure compliance culture of all regulations and maintain an ethical business culture.

## 2. Object

This Policy establishes a framework for detecting and preventing the commission of crimes. It defines the principles of action and the foundations of a crime prevention system with the aim of eliminating, reducing, or mitigating the criminal liability of SOLARIG GLOBAL SERVICES S.A. (hereinafter, "Solarig") for acts that may be committed under its coverage.

Through this Policy, it is desired to make known to all the Personnel that make up Solarig, as well as third parties related to it, a resounding message of opposition to the commission of any illicit act, criminal or of a similar nature. In no case is the commission of a crime, directly or indirectly, by the Personnel justified, even if such action produced, apparently, a benefit of any kind, present or future, for Solarig. Similarly, Solarig is willing to combat these acts and to prevent a potential deterioration of its image and reputational value.

Consequently, this Policy is framed within a system composed of regulations, procedures, and other specific controls that reasonably ensure that the risks of committing crimes that affect Solarig are adequately identified, documented, valued, controlled, and mitigated, in an environment of constant review and updating (hereinafter, the "Crime Prevention and Detection System").

### 3. Area of application

This Policy is applicable to Solarig Global Services S.A. and any other company in its group that formally adheres to it and is mandatory for all members of the Board of Directors, managers, and employees, regardless of their function, rank, position, hierarchy, seniority, type of employment contract (indefinite or temporary) or the geographical location where they perform their work, as well as for all those who act on behalf or in the name of Solarig (hereinafter the "Personnel").

The application of this Policy may be extended, in whole or in part, to any individual and/or legal entity that maintains or is going to maintain a professional or business relationship with Solarig, as long as the specific circumstances of the case so advise and it is possible by the nature of the relationship, thus complying with Solarig's Due Diligence processes in its selection of third parties to ensure compliance with criminal law.

### 4. Commitments and principles of action

The general principles of action of Solarig's Crime Prevention and Detection System, and which govern this Policy, are as follows:

- Prevent and combat the possible commission of crimes or illicit acts by Solarig's Personnel.
- Act, at all times, under the current legislation and within the framework established by the Code of Ethics and Conduct, complying with Solarig's internal regulations.
- Promote and encourage a preventive corporate culture based on the principle of "zero tolerance" towards the commission of criminal or illicit acts and the application of ethical principles and responsible behavior of all personnel.
- Create an environment of transparency, integrating the different systems developed for crime prevention, maintaining the appropriate internal channels to promote communication of possible irregularities, among which is the Complaints Channel.
- Investigate every report of an allegedly criminal act, guaranteeing the confidentiality of the whistleblower and the rights of the people investigated. Furthermore, Solarig will provide all the assistance and cooperation that the Competent Authorities may require, for the investigation of allegedly criminal, fraudulent, or otherwise irregular acts that may have been committed within its structure.
- Communicate to all Solarig's Personnel the duty to report any act constituting a possible criminal offense or irregularity of which they are aware through the established channels.
- Establish internal rules, procedures, and protocols for action and decision-making, that do not allow Personnel to hold decision-making powers not subject to control, as well as develop and implement appropriate procedures for the control and integral management of crime prevention in Solarig.
- Ensure that the Regulatory Compliance Committee has the necessary material and human resources to monitor the operation and compliance of this Policy effectively and

proactively, without prejudice to the responsibilities corresponding to other bodies and directors of Solarig.

- Maintain and encourage proactive activities, aimed at prevention and detection, compared to reactive activities, such as investigation and sanction.
- Implement suitable and necessary training programs, with sufficient regularity, and convey the requirements of applicable legislation and its internal regulations in such a way as to ensure the correct updating of the knowledge of Solarig's Personnel.
- Monitor that disciplinary measures or penalties are imposed, when necessary, according to what is established in the applicable legislation at each time.

## **5. Foundations of the crime prevention and detection system**

The Crime Prevention and Detection Management System in Solarig is mainly based on 4 principles:

Prevention, Detection, Reaction, and Follow-up.

### **5.1. Prevention principle**

The elements to prevent the materialization of the commission of criminal offenses are the following:

(i) Compliance Officer, with autonomous powers of initiative and control, in charge of the development, supervision, and monitoring of the Crime Prevention and Detection System which has been provided with the necessary resources and authority for the development of their functions.

In addition, they have the support of the General Management and each of the Area/Department Directors, who execute the identified controls related to the Crime Prevention and Detection System, as well as the remaining policies, procedures, and linked regulations. Among others, the Compliance Committee issues an Annual Compliance Report that will form part of the System Review by Management and will be directed to the Board of Directors in which the activity carried out throughout the year is collected, as well as an Annual Supervision Plan to describe the tasks to be promoted during the following calendar year.

(ii) Financial resource management model, which aims to provide the Crime Prevention and Detection System with the necessary resources (economic, human, and material) for its effective operation.

(iii) Code of Ethics and Conduct, which includes the values, principles, and guidelines applicable to all Personnel. It also includes the obligation to comply with it and the duty to communicate, through the Ethical Complaints Channel, any breach of it. Additionally, Solarig can voluntarily assume compliance with associative codes of the Sector.

(iv) Compliance and Crime Prevention Manual, which develops the main elements of the Crime Prevention and Detection System, including the identification and evaluation of the criminal risks that could potentially affect Solarig, as well as the existing control environment to prevent and mitigate them, the financial resource management model, the training and dissemination policies, the functions and responsibilities of the Compliance Committee, among others.

(v) Codes, Policies, Procedures, and Protocols aim to ensure an effective ethical culture and compliance at Solarig and establish control mechanisms that minimize the risk of illicit behavior by Personnel.

(vi) Training and dissemination of the Code of Conduct and the Crime Prevention and Detection Management System, considered essential elements to raise awareness and sensitize all Personnel about compliance with legality, internal regulations, and the entity's values. The main element of the System intended to react to the materialization of non-compliance risks is the disciplinary regime, which will be applied taking into account the severity of the offense.

### **5.1.1.Complaints channel**

The main element of the Crime Prevention and Detection Management System aimed at detecting possible irregular conduct is the Complaints Channel.

It is a system implemented in the organization, accessible via Solarig's website and available to all Personnel, where any knowledge, doubt, or suspicion of behavior contrary to the Code of Conduct, Anti-corruption Policy, or any other policy, rule, or internal procedure and/or that may imply the materialization of a criminal risk, as well as any other situation that contravenes the sector codes to which Solarig is adhered, can be confidentially reported.

Also, doubts or concerns related to compliance, application, or interpretation of the matters mentioned above can be consulted through the Channel.

Thus, Personnel who have knowledge or suspicion of any irregularity included in the objective scope of the Complaints Channel must immediately notify Solarig through the enabled mechanisms.

The management of this Channel is absolutely confidential and is entrusted to the Regulatory Compliance Committee, as the delegated body of the Board of Directors in monitoring the Crime Prevention and Detection System.

Likewise, Personnel can channel complaints by informing the Head of their Unit, the Director of their Department and/or the HR Director to immediately forward the information received to the Compliance Officer.

## 5.2. Reaction principle

The main element of the System intended to react to the materialization of non-compliance risks is the disciplinary regime, which will be applied taking into account the severity of the offense and always with full respect to the current labor or commercial regulations or to the Collective Agreement that, at each time, is applicable; the Compliance Officer being the one in charge of promoting and ensuring the effective and correct application of the disciplinary measures that are pertinent in each case.

## 5.3. Follow up principle

The elements of the Crime Prevention and Detection System aimed at its proper monitoring and supervision, as well as verification are:

(i) Plan for monitoring and supervision of the Crime Prevention and Detection Management System, whose main objective is to continuously validate the implementation of the System, allowing periodic verification of the effectiveness of existing policies, procedures, and controls, as well as their evolution, so that Solarig has an overview of its System, allowing it to take the necessary actions to ensure its adequacy in carrying out its functions of prevention, management, and control of criminal risks.

(ii) Verification of the Crime Prevention and Detection System, through the intervention of the third line of control (external or internal audit) in collaboration with the Compliance Committee, will be carried out once a year, whenever serious breaches of the System are detected or when organizational and/or legislative changes make it necessary.

## 6. Approval, update and dissemination of the crime prevention policy.

This Crime Prevention Policy has been approved by Solarig's Board of Directors on the date indicated in the footer and is effective from the day of its approval.

The Regulatory Compliance Committee will be responsible for its implementation, monitoring, and updating, making it available to all Solarig's Personnel and proceeding with its continuous review and improvement, especially when regulatory, social, business, or any other circumstances require it.

Also, Solarig will provide this Policy to those individuals and legal entities to whom it applies by publishing it on the website.

Solarig may ask the Personnel and third parties to whom this Policy applies to periodically confirm compliance and content of it.

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This Crime Prevention Policy has been approved by the Solarig Board of Directors in March 2023.

This policy is communicated and understood within the organization and is available on the Solarig website and is available to all its stakeholders.