

CRIMINAL COMPLIANCE POLICY

1.- CONTEXT AND PURPOSE OF THE POLICY

The organization carries out its activities mainly in the following areas:

- Manufacture, packaging and marketing of pre-cooked products made from fish and seafood and dough.
- Implementation and operation of refrigeration industries for the freezing and conservation and even transformation of raw materials, as well as the marketing of fish and other seafood products.

At Corporación Empresarial Congalsa¹, we are aware that the development of the activities described entails the existence of certain criminal risks, which have been duly evaluated by the organization in the corresponding risk assessment and treatment map drawn up, and which, without a doubt, must be controlled and mitigated with all the means at our disposal. In this risk map, the activities in which crimes can be committed have been identified, the controls that the organization applies to mitigate these risks, as well as the action plans and improvement mechanisms to make the existing control activity more effective.

To this end, there is a deep-rooted ethical culture in the organisation, common to all the companies in the group, which is embodied in our *Code of Conduct and Responsible Practices*, as well as in the rest of the approved policies and the Compliance and Anti-Bribery Management System itself, and which has as a common denominator regulatory compliance, which requires us to always act in accordance with current legislation and with the ethical principles defined. and **zero tolerance with respect to any irregular conduct that may constitute a crime or any other corrupt practice.**

The purpose of this policy is, therefore, to demonstrate the organisation's firm commitment to regulatory compliance, the rejection of any criminal, corrupt or fraudulent conduct and the consequent willingness to eliminate and combat any act that may constitute a crime and entail negative consequences for the organisation and its stakeholders, including in it, the main aspects of the organization's Criminal Compliance and Anti-Bribery Management System.

2.- SCOPE OF APPLICATION

¹ Although the implementation and management of the organization's Criminal Compliance and Anti-Bribery systems is carried out by the parent company CORPORACIÓN EMPRESARIAL CONGALSA, the generic name of CONGALSA is made as representative of the entire group.



CONGALSA's criminal compliance policy will be applicable to the entire group and to all the activities carried out by its member companies, regardless of their location.

Similarly, it is applicable to the same extent to employees, managers and the governing body.

It may also and will try to extend its application to customers, suppliers or related parties, as well as to third parties acting on behalf of the organization, requesting their express adhesion to it, when this is possible due to the nature of the relationship.

3.- PRINCIPLES OF THE CRIMINAL COMPLIANCE POLICY

The governing body urges all the group's staff to act responsibly and transparently, observing at all times the principles established in the *Code of Conduct*, with zero tolerance for the commission of illegal acts, all in accordance with the following principles of action:

1.- STRICT COMPLIANCE WITH LEGISLATION IN GENERAL, AND IN PARTICULAR, CRIMINAL LEGISLATION, WHICH IS APPLICABLE TO THE ORGANIZATION AND MANAGEMENT SYSTEM OF CRIMINAL AND ANTI-BRIBERY COMPLIANCE.

2.- COMMITMENT OF EMPLOYEES, SENIOR MANAGEMENT AND GOVERNING BODY to the culture of compliance and the implementation of the Criminal Risk Prevention System, evidencing their respect for internal regulations and applicable legislation. This Policy is consistent with the purposes and strategy of the organization, being integrated into decision-making and the development of the entity's activities.

3°.- ZERO TOLERANCE TO THE COMMISSION OF CRIMINAL ACTS. Under no pretext does the organization allow or accept the commission of a criminal act, not even when it is intended to justify an action for the benefit of the organization.

4.- OBLIGATION TO REPORT ANY CONDUCT CONTRARY OR PRESUMED CONTRARY TO THE INTERNAL REGULATIONS OF THE COMPANY OR THE LEGISLATION THAT IS APPLICABLE TO IT. To this end, the organization has a WHISTLEBLOWING CHANNEL equipped with the principles of indemnity, confidentiality, independence and impartiality, to guarantee all the rights of the whistleblower. Complaints can be submitted anonymously, respecting the whistleblower's will at all times and ensuring **that there is no harmful conduct, including retaliation** against the whistleblower in good faith.

5.- IMPOSITION OF SANCTIONS AND/OR DISCIPLINARY MEASURES in accordance with the applicable labor regulations, for those persons who, being bound by this policy and the organization's Criminal Compliance and Anti-Bribery Management System, fail to comply with internal regulations/procedures or applicable legislation, contravening the obligations that are required of them.



6.- **INTEGRITY, HONESTY AND IMPARTIAL**, IN BOTH INTERNAL AND EXTERNAL RELATIONS, PROHIBITING ANY FORM OF BRIBERY.

7.- **MINIMIZATION OF THE ORGANIZATION'S EXPOSURE TO CRIMINAL RISKS.** The organization has drawn up a criminal risk map, in which all the criminal risks applicable to the legal entity with respect to the activities carried out have been evaluated; Existing controls have been analysed and an action plan has been implemented for the implementation of new controls, in order to achieve the effectiveness and efficiency of the system for the control of criminal risks.

8.- **PROVIDE AN ADEQUATE FRAMEWORK** for the definition, review and achievement of criminal compliance objectives.

9.- **CONTINUOUS IMPROVEMENT**, of the Criminal Compliance and Anti-Bribery Management System, through the periodic review of the same and the proposal of improvement actions aimed at greater control and mitigation of criminal risks.

To ensure the proper functioning of the Criminal Compliance and Anti-Bribery Management System and to ensure compliance with its policies and procedures, the organization has **a criminal compliance body**, endowed with the principles of authority, autonomy and independence, which allow it to perform its functions autonomously and impartially, thus providing better efficiency to the system. having been provided with the necessary resources for the proper functioning of the system.

This body is responsible, among other functions, for **monitoring the effectiveness and efficiency of the system** through previously defined measurable result indicators, analysing them in a planned and programmed manner, reporting this information to Senior Management and the Governing Body.

In addition to this, the promotion of **training and communication** of the Compliance Management System is considered an essential principle and basic pillar for the knowledge, awareness and generalization of the compliance culture and the eradication of illicit and fraudulent acts that are detected in the organization.

4.- ELEMENTS OF THE COMPLIANCE MANAGEMENT SYSTEM

In order to comply with the principles of this policy, the organisation has equipped itself with an effective compliance system, structured on various elements that make it robust and efficient.

The *Code of Conduct and Responsible Practices*, the *Anti-Corruption Policy*, the creation of a Compliance Committee, the existence of a Whistleblowing Channel, the assessment of criminal risks, controls and specific procedures, are some of the pillars of the System, which is periodically reviewed for continuous improvement.



All CONGALSA personnel are obliged to report any fact, conduct or behaviour contrary to this policy or the criminal compliance management system, of which they are aware or suspected through the company's whistleblowing channel. Complaints may be channelled through the following means (without prejudice to others that the Company may implement in the future):

- In writing, through the form that appears on the corporate website <https://congalsa-es.canal.h2c.app/form.html>.
- At the request of the informant, it may also be presented through a face-to-face meeting within a maximum period of seven days. Where appropriate, the reporting party will be warned that the communication will be recorded and will be informed of the processing of their data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016 and the LOPD in force.

The complaints made will be strictly confidential, guaranteeing that they will not entail any type of retaliation against the person who makes them, provided that the complaint is made in good faith; allowing complaints to be made anonymously.

The Compliance Committee, as the body responsible for ensuring compliance with compliance policies and the operation and effectiveness of the system, is endowed with the necessary resources to do so.

5.- NON-COMPLIANCE WITH THIS POLICY AND THE MANAGEMENT SYSTEM

Failure to comply with this policy, as well as any other approved policy, or the contravention of the Criminal Compliance Management System, will entail the imposition of the corresponding sanctions in application of the applicable agreement or the Workers' Statute, all in accordance with the provisions of the *Code of Conduct and Responsible Practices* of Congalsa.

6.- ENTRY INTO FORCE, COMMUNICATION AND COMMITMENTS

This Policy will come into force from the day following its approval and will be duly communicated to all staff, and made available to third parties with whom the organization relates through the corporate website.



Version Control:

EDITION	DATE	NATURE OF THE EDITION
01		Initial Version.
02	04/10/21	Version 2
03	17/01/2024	Version 3. Adaptation to the new access to the information channel.
04	02/02/2026	Update UNE 19601:2025